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1938-1939

ANNUAL REPORTS
of the
Town Officers
of the Town of
WASHINGTON
and
School Committee Report

For the Year Ending
December 31, 1938

ANNUAL REPORTS
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WASHINGTON
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School Committee Report

For the Year Ending
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Skyline Press, Hinsdale, Mass.

TOWN WARRANT

Art. 1. To choose a Moderator to preside at said Meeting.

Art. 2 To bring in and cast their vote by ballot for the following named Town Officers, one Town Clerk, and one Town Treasurer, one Tree Warden, one Tax Collector, one Auditor, all for one year; one School Committeeman, one Assessor, and one Selectman for three years.

Art. 3 To hear the reports of the various Town Officers and to act thereon.

Art. 4 To see if the Selectmen shall be an agent for the Town in defense in suits against the Town for the ensuing year and bring suits for and in behalf of the Town and to adjust all claims for damage against the Town and to choose an agent or pass any vote thereon.

Art. 5 To hear and act on reports of the School Committee and the Superintendent and to see if the Town will raise and appropriate the sum of \$7,500.00 or any other sum for the operation of schools or take any vote relating thereto.

Art. 6 To hear and act on the report of Doctor Fierman and to see if the Town will raise and appropriate the sum of \$500.00 or any other sum for a School Doctor or take any vote relating thereto.

Art. 7 To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of revenue for the financial year beginning January first, 1939 and to issue a note or notes therefor payable within one year and to renew any note or notes as may be given for a period less than one year in accordance with Section 17, Chapter 44 of the General Laws.

Art. 8 To see if the Town will vote to appropriate to the Machinery Account, the sum of \$730.26 of the Tractor and Grader Earnings for the maintenance of the Tractor and other equipment.

Art. 9 To see if the Town will vote to raise and appropriate the sum of \$500.00 or any other sum to be used in connection with any sum or sums that may be allotted us by

the Massachusetts and County Commissioners for the improvement of Highways (Chapter 90) providing the Town has first option to contract, and to authorize the Selectmen to make a percentage cut in allotment if same cut is made by County or State or both.

Art. 10 To see if the Town will vote to raise and appropriate any sum of money for the following purposes and to pass any vote relating thereto: Repairs and Maintenance of Highways (Chap. 81) \$765.00, Snow Removal \$700.00, Repairs and maintenance of Bridges \$500.00, Town Officers \$700.00, Miscellaneous \$575.00, Tree Warden \$25.00, Officers' Bonds \$30.00, Discount on Notes \$50.00, Forest Warden \$100.00, Public Welfare \$1300.00, Old Age Assistance \$2000.00, Cemetery \$55.00, Old Bills \$10.00, Snow Fences \$300.00, Becket Fire Department \$50.00, Fire Insurance \$100.00, Sons and Daughters Celebrations \$35.00, W. P. A. \$500.00, Workmen's Compensation \$245.00, Soldiers' Relief \$100.00, Eden Glen Pond \$25.00, and any other items.

Art. 11 To see if the Town will vote to appropriate the following sum or sums: Board of Health \$50.00, Reserve Account \$400.00, Old Age Administration to apply \$40.32, and any other items.

Art. 12 To see if the Town will vote to raise and appropriate the sum of \$126.00 to pay assessment for the year 1939 of the Berkshire Health District in accordance with provisions of Chapter 111, Section 27A of the General Laws and to see if the Town will vote to withdraw from the District on and after January 1, 1939.

Art. 13 To see if the Town will vote to authorize and direct the Assessors to use any amount from available funds towards the reduction of the 1939 tax rate.

Art. 14 To choose all other Town Officers not required by law to be chosen by ballot to wit; Field Drivers, Pound Keeper, Fence Viewers, Surveyors of Lumber, Measurer of Wood and Bark, Sextons.

Art. 15 To see if the Town will vote to prescribe the manner of giving notice of town meetings by specifying the number of places where warrants shall be posted.

Art. 16 To transact any other business that may come before said meetings.

TOWN OFFICERS IN 1938

TOWN CLERK AND TREASURER

Samuel G. Moore

SELECTMEN

John L. Peer	Term expires 1938
C. A. R. Simmons, Chairman	Term expires 1939
Harry Shaw	Term expires 1940

ASSESSORS

Emil Schulze	Term expires 1938
Ernest Schulze	Term expires 1939
Harry Olds, Chairman	Term expires 1940

SCHOOL COMMITTEE

Florence Simmons,	Term expires 1938
May Sanderson	Term expires 1939
Bertha Pomeroy, Chairman	Term expires 1940

TREE WARDEN

Harry Madigan

AUDITOR AND TAX COLLECTOR

Marguerite Schulze

BOARD OF PUBLIC WELFARE

Selectmen

BOARD OF HEALTH

Selectmen

SEXTONS

Chas. Decker (Valley)	Harry C. Shaw (East)
Franklin Withers (Center)	Franklin Withers (West)

APPOINTEES

FOREST WARDEN

John Campbell, Jr.

INSPECTOR OF ANIMALS

Joseph Blotz

INSPECTORS OF SLAUGHTERING

George Ende

Joseph N. Blotz

SUPERINTENDENT OF ROADS

Harry Madigan

SEALER OF WEIGHTS AND MEASURES

Archie Daigle

FIELD DRIVERS

John Peer

John Wagner

William Little

POUND KEEPER

William Little

CONSTABLES

Amos Gallant

Clinton Wood

Marguerite Schulze

Dominick Ciavatone

SELECTMEN'S REPORT**1938 APPROPRIATIONS****Raised and Appropriated**

Schools	\$7,500.00	
School Doctor	500.00	
Chapter 90	500.00	
Chapter 81	765.00	
Snow Removal	1,000.00	
Bridges	500.00	
Town Officers	700.00	
Tree Warden	25.00	
Miscellaneous	600.00	
Officers' Bonds	40.00	
Discount on Notes	50.00	
Public Welfare	1,300.00	
Old Age Assistance	1,500.00	
Forest Warden	100.00	
Cemetery	55.00	
Old Bills	10.00	
Becket Fire Department	50.00	
Fire Insurance on Buildings	100.00	
Sons and Daughters	35.00	
W. P. A.	500.00	
Workmen's Compensation	245.00	
Soldiers' Relief	250.00	
Snow Fence	300.00	
Berkshire Health Unit	126.00	
Eden Glen Pond repairs	50.00	
Grading Soldiers' Memorial	15.00	
		<hr/>
		\$16,816.00

Appropriated

Machinery	\$247.11	
Board of Health	50.00	
Reserve account	400.00	
Old age administration	20.82	
Chapter 90, 1937	1,500.00	
Reduce taxes	2,000.00	
		<hr/>
		\$4,217.93
		<hr/>
Total		\$21,033.93

Special Town Meeting, Oct. 17, 1938

Voted to transfer from Snow to Old Age Assistance	\$300.00	
Voted to transfer from Soldiers' Relief to Old Age Assistance	50.00	
Voted to transfer from Discount on Notes to W. P. A.	50.00	
	<hr/>	400.00

CEMETERY

Appropriation		\$55.00
Harry C. Shaw	\$5.00	
Franklin Withers	25.00	
Charles Decker	25.00	
	<hr/>	\$55.00

GRADING SOLDIERS' MEMORIAL

Appropriation		\$15.00
John Peer, truck	\$1.00	
Joseph Blotz, truck	1.00	
Belle Walden, truck	1.00	
Dominick Ciavatone, labor	4.30	
	<hr/>	7.30
Unexpended		<hr/> \$7.70

FOREST WARDEN

Appropriation		100.00
Louis Wagner, truck	\$2.25	
John Campbell, permits	7.80	
Berkshire Mill Supply Co. <i>acid</i>	4.80	
Dr. Rodman, treating acid burns	10.00	
	<hr/>	24.85
Unexpended		<hr/> \$75.15

EDEN GLEN DAM

Appropriated		\$50.00
Donated by Girls Friendly Society		150.00
		<hr/> \$200.00

MATERIAL

Universal Crane	\$120.00	
D. J. Fleming, sand and gravel	2.50	
		\$122.50
Joseph Blotz, truck	25.00	
Belle Walden, truck	20.00	
John Peer, truck	20.00	
Henry May, labor	12.00	
		77.00
		199.50
Unexpended		\$.50

SCHOOL DOCTOR

Appropriation		\$500.00
William Smith, M.D.	\$166.64	
J. Harry Fierman, M.D.	333.28	
		\$499.92
Unexpended		\$.08

WORKMEN'S COMPENSATION

Appropriation	\$245.00
M. D. E. Tower, premium	230.36
Unexpended	\$14.64

OLD BILLS

Appropriation	\$10.00
Transferred from Reserve	2.90
Total available	\$12.90
Piersons Hardware, wire for snow fence	\$2.19
Marguerite Schulze, Auditor, postage	10.71
	\$12.90

BERKSHIRE HEALTH UNIT

Appropriation	\$126.00
Berkshire Health Dues for 1936	126.00

BECKET FIRE DEPARTMENT

Appropriation	\$50.00
Becket Fire Dept., fire protection for 1938	50.00

SONS AND DAUGHTERS CELEBRATION

Appropriation	\$35.00
Marguerite Schulze, treasurer	35.00

RESERVE

Appropriation	\$400.00
Transferred from reserve to Old Bills	\$2.90
Transferred from reserve to Old Age Asst.	149.00
Transferred from reserve to Tree Warden	2.62
Transferred from reserve to W. P. A.	34.29
Transferred from reserve to Bridge	3.54
Transferred from reserve to Snow Fence	6.66
Transferred from reserve to Town Officers	47.25
	<hr/>
	\$246.26
Unexpended	<hr/> \$153.74

FIRE INSURANCE ON BUILDINGS

Appropriation	\$100.00
E. H. Pierce	90.10
	<hr/>
Unexpended	\$9.90

PUBLIC WELFARE

Appropriation	\$1,300.00
Out of Town case, # 48, 3 weeks @ \$8.00 per week	\$24.00
Out of Town case, # 54, Hospital, aid and funeral	185.00
Out of Town case, #55, 18 weeks @ \$7.00 and clothes	142.35
Out of Town case, # , Hospital	20.00
	<hr/>
	\$371.35
Town case, #19, at Pittsfield Infirmary, 11 months	285.41
Town case, #23, rent, groceries, etc.	138.54
Town case, #42, aid and Hospital	59.50
Town case, #56, Hospital	15.00
Town case, #52, Hospital	94.00
Town case, # , at Hinsdale	6.00
Town case, #53, at Pittsfield	127.29
	<hr/>
	725.74

City of Pittsfield agreement of 1930 for privilege of using contagious ward	61.11	
Treasury of the U. S. for surplus commod- ities for welfare	22.48	
Hobbs & Warren, Stationery	1.95	
H. C. Shaw, mileage	21.06	
	<hr/>	106.60
Total expended		\$1,203.69
Unexpended		96.31

OLD AGE ASSISTANCE

Appropriation		\$1,500.00	
Federal Grant		1,563.50	
Transferred from Reserve account		140.00	149.00
Special Town Meeting		350.00	
		<hr/>	
Total amount available		\$3,562.50	
Town case # 1, 12 months @ \$25.00	\$300.00		
Town case # 6, 12 months @ 30.00	360.00		
Town case # 8, 8 months @ 30.00 and glasses	251.00		
Town case #10, 10 mos., 1 wk. @ \$30.00	307.50		
Town case #12, 9 mos., 1 wk. @ 30.00	277.50		
Town case #13, 9 mos., 1 wk. @ 25.00	231.25		
Town case #14, 9 mos., 1 wk. @ 25.00	231.25		
Town case #15, 7 mos. @ 20.00	140.00		
Town case #16, 4 mos., 28 days @ 30.00	149.00		
	<hr/>	\$2,247.50	
State case #5, 12 months @ \$30.00	360.00		
State case #9, 11 months @ 30.00	330.00		
	<hr/>	690.00	
Out of Town case # 7, 7mos., 2 wks. @ \$20.00			
4 mos., 2 wks @ 30.00	290.00		
Out of Town case #11, 10 mos. @ 30.00	300.00		
	<hr/>	590.00	
		<hr/>	
Total expended		\$3,527.50	
Unexpended		35.00	

OLD AGE ASSISTANCE ADMINISTRATION

Appropriation		\$20.82
Federal grant		52.06
		<hr/>
Total available		\$72.88
John H. Peer, mileage	\$2.70	
Hobbs & Warren, stationery	4.31	
William Schandoff, stationery	2.50	
H. C. Shaw, mileage	23.05	
	<hr/>	\$32.56
Unexpended		<hr/> \$40.32

SOLDIERS' RELIEF

Appropriation		\$200.00
City of Pittsfield for case #23		158.09
		<hr/>
Unexpended		\$41.91

OFFICERS' BONDS

Appropriation		\$40.00
Jane M. Ranehouse, Town Clerk and Treasurer bonds	\$12.50	
Mass. Bonding & Insurance Co., Tax Collector bond	15.00	
	<hr/>	27.50
Unexpended		<hr/> \$12.50

TOWN OFFICERS

Appropriation		\$700.00
Transferred from Reserve account		47.25
		<hr/>
Total amount available		\$747.25
Bertha Pomeroy, School Committee	\$5.00	
H. C. Shaw, registrar, drawing jury and salary	64.00	
S. G. Moore, registrar and salary	170.00	
J. L. Peer, moderator, registrar and salary	63.00	
David Watson, teller	3.00	
Elizabeth Gallant, teller	9.00	
Dominick Ciavatone, tending ballot box	10.25	
C. A. R. Simmons, salary registrar, drawing jury	131.00	

Joseph Blotz, animal inspector	25.00	
Marguerite Schulze, tax collector and auditor	111.00	
Ernest F. Schulze, ballot clerk and assessor	33.00	
Florence Simmons, secretary school comm.	25.00	
May Sanderson, school committee	5.00	
Archie Daigle, sealer of weights and meas.	10.00	
Harry D. Olds, assessor	50.00	
Emil Schulze, assessor	30.00	
George Ende, inspecting slaughtering	3.00	
		<hr/>
		\$747.25

MACHINERY

Appropriation		\$247.11
Harry W. Madigan, labor, freight, express and mileage	\$25.40	
Wahconah Machine Co., welding	2.50	
W. T. Ryan, labor	11.24	
James Galliher, labor	3.50	
J. C. Ballou, gas, bolts, tools	20.23	
New England Machine Co., blades and parts road machinery	29.70	
Jacob Zietler, labor	.35	
Standard Oil Co., gas and oil	114.23	
James Brown, grease	12.48	
B. & A. Railroad, freight	1.24	
Mrs. E. Fuller, gas	2.11	
L. A. Harris, labor	.50	
Berkshire Tractor Co., parts for Cletrac tractor	10.10	
Mallison's Garage, labor	2.40	
		<hr/>
		\$235.98
Unexpended		<hr/>
		\$11.13

CHAPTER 90 FOR 1937

Appropriation		\$1,500.00
Berkshire Gravel	\$12.50	
State Prison, manhole grating covers	95.47	
Louis A. Byron, contractor	1,392.03	
		<hr/>
		\$1,500.00

SNOW ACCOUNT

Appropriation		\$700.00
Ed. Leighton, labor	\$3.75	
Claude Goodell, plowing snow	192.00	
Harry Madigan, sanding	47.26	
Amos Gallant, labor	2.25	
W. T. Ryan, plowing snow	87.85	
Mallison's Garage, prestone	5.90	
Carl Peer, gas and oil	34.24	
J. C. Ballou, gas	1.33	
C. A. R. Simmons, tractor plates and mileage	5.00	
John Gardner, labor sanding	26.50	
Belle Walden, truck sanding	21.00	
William Hull, sand	6.10	
Hinsdale Garage, plugs	3.90	
Louis Wagner, sanding	3.00	
Emil Schulze, labor	9.50	
John Peer, truck	43.50	
J. Blotz, truck	24.75	
L. A. Harris, gas and repairs	2.64	
C. Decker, labor	3.25	
Ray Wood, labor	4.50	
John Wagner, labor	1.50	
James Brown, gas and oil	24.96	
Berkshire Tractor Co., points, blades, bolts	24.90	
		<hr/>
		\$579.58
Unexpended		<hr/>
		\$120.42

MISCELLANEOUS

Appropriation		\$600.00
H. D. Olds, mileage and postage	\$12.33	
William Shandoff, supplies	8.20	
C. A. R. Simmons, mileage, WPA, phone. postage	78.15	
S. G. Moore, mileage, postage and phone	50.21	
H. C. Shaw, mileage, postage and phone	93.16	
Skyline Press, 130 Town reports, voters list	129.86	
D. A. Hall, transfers	13.20	

Hobbs & Warren, blanks, licenses, supplies	41.20	
Eagle Publishing Co., ballots	16.22	
George Ende, repairs Town Hall	5.25	
J. Francis Dwyer, Selectmen dues	6.00	
John L. Peer, mileage	7.35	
Marguerite Schulze, supplies and postage	16.36	
The Barre Gazette, Town Clerk blanks	10.85	
M. D. E. Tower, envelopes, town clerk	27.76	
Pittsfield National Bank, check book, service charges	3.41	
B. & A. Railroad, rent	1.00	
William LaVallee, signs	3.25	
Register of deeds, registering deeds	2.00	
Dominick Ciavatone, posting warrants, mileage, dog officer	8.00	
H. W. Madigan, telephone	.57	
Massachusetts Town Clerk Association, dues	2.00	
Bertha Pomeroy, postage	.24	
Joseph Blotz, inspecting dog bites	5.95	
Ernest Schulze, mileage	9.60	
Emil Schulze, mileage	6.00	
Carr Hardware, wire and fixtures	24.96	
		<hr/>
		\$583.08
Unexpended		<hr/>
		\$16.92

CHAPTER 81

Appropriation		\$765.00
Allotted by State		7,650.00
		<hr/>
Total available		\$8,415.00
Joseph Blotz, truck	\$531.75	
F. Connors, truck	10.50	
Webster Farnum, truck	141.75	
Claude Goodell, truck	268.50	
L. A. Harris, truck	3.00	
John Peer, truck	251.25	
Louis Wagner, truck	307.25	
Belle Walden, truck	498.75	
		<hr/>
		\$2,012.75

Harold Burnham, labor	\$76.00	
Dominick Ciavatone, labor	6.00	
Charlie Decker, labor	500.00	
Amos Gallant, labor	159.75	
Edward Gallant, labor	272.00	
James, Galliher, labor	497.50	
John Gardner, labor	280.37	
Joseph Gillette, labor	144.75	
Claude Goodell, labor	64.50	
John Kelly, labor	341.75	
Peter Koszowski, labor	18.40	
Francis Lane, labor	13.50	
Edward Leighton, labor	80.00	
Harry Madigan, Supt.	867.12	
Henry May, labor	140.00	
Hubert Methe, labor	221.50	
John Peer, labor	1.50	
W. T. Ryan, labor	274.39	
Emil Schulze, labor	192.00	
John Wagner, labor	60.00	
Clinton Wood, labor	64.00	
Ray Wood, labor	415.00	
	<hr/>	4,690.03
Tractor	\$621.75	
Grader	45.13	
H. W. Madigan, car	246.93	
John Gardner, car	2.34	
Cement mixer	6.00	
Town of Becket, grader	64.50	
	<hr/>	986.65

MATERIAL

George Burnham, express on signs	\$4.26
American Tar Co., Rotar	208.87
Berkshire Gravel, gravel	109.54
Pierson's Hardware, tools and explosives	73.81
William Hull, gravel	16.50
L. A. Harris, labor	3.00
L. P. Adams, chloride	28.00
Earl Levernoch, gravel	67.50
F. H. Turner, express	25.00
Bergin Metal Culvert, culvert	56.97
William Briggs, gravel	6.75

J. C. Ballou, lumber, tools	19.70	
C. A. Pierce, cement	7.15	
Frances Brown, gravel	97.95	
	<hr/>	725.00
Total Expended		\$8,414.43
Unexpended		\$.57

BRIDGE

Appropriation		\$500.00
Transferred from Reserve		3.54
		<hr/>
Total available		\$503.54
Joseph Blotz, truck	\$16.50	
Claude Goodell, truck	12.00	
John Peer, truck	25.50	
Louis Wagner, truck	3.00	
C. Decker, labor	12.00	
James Galliher, labor	18.50	
John Gardner, labor	14.75	
Joseph Gillette, labor	1.00	
John Kelly, labor	1.00	
H. W. Madigan, Supt.	28.12	
H. W. Madigan, car	5.44	
Henry May, labor	4.00	
Hubert Methe, labor	4.25	
W. T. Ryan, labor	41.60	
Emil Schulze, labor	12.50	
	<hr/>	\$200.16

MATERIAL

W. Hull, gravel	\$.90	
Pierson's Hardware, I beams	171.36	
Schulze Hardware, paint	10.81	
Earl Levernoch, gravel	2.45	
J. C. Ballou, lumber, cement	39.92	
J. Zeitler, cutting holes in I beams, material	17.30	
T. A. Frissell, bolts and nuts	1.29	
H. W. Madigan, phone	.95	
A. Meceri, plank	30.40	
A. Radwick, three stringers	25.00	
J. Grey, stringer	3.00	
	<hr/>	303.38
		<hr/>
		\$503.54

TREE WARDEN

Appropriation		\$25.00
Transferred from Reserve Account		2.62
Total available		<hr/> 27.62
C. A. Pierce, tools	\$5.25	
J. C. Ballou, tools	4.50	
	<hr/>	\$9.75
H. W. Madigan, supt.	\$11.87	
H. W. Madigan, car	2.00	
Joseph Gillette, labor	4.00	
	<hr/>	\$17.87
		<hr/> \$27.62

MATERIAL W. P. A.

Appropriation		\$500.00
Transferred from Reserve Account		34.29
Special Town Meeting		50.00
Total available		<hr/> \$584.29
J. Zeitler, sharp tools	\$1.40	
Chas. Brown, gravel	16.35	
William Hull, gravel	2.50	
J. C. Ballou, dynamite, tools, exp.	148.95	
William Little, storing tools	1.49	
Berkshire Hardware Co., tools	34.02	
John L. Peer, mileage, trip to Boston	14.05	
C. A. R. Simmons, mileage	1.00	
Piersons Hardware, hot shot battery	2.30	
H. C. Shaw, mileage, trip Boston, certifying men	62.46	
Berger Metal Culvert Co., culvert fittings	3.92	
Carr Hardware, lock and tools	8.55	
Engstroms Pharmacy, supplies and first aid kit	.85	
William LaVallee, signs	3.00	
A. Radwick, team	7.00	
Morgan Sand & Gravel Co., sand and gravel	7.65	
C. A. Pierce, cement	24.00	
	<hr/>	\$339.49

LABOR W. P. A.

Amos Gallant, labor	\$2.50	
Joseph Blotz, truck	27.00	
Harry Madigan, supt.	35.00	
Harry Madigan, car	5.00	
John Peer, truck	55.50	
W. T. Ryan, labor	11.25	
Louis Wagner, truck	22.50	
Belle Walden, truck	83.75	
Franklin Withers, labor	2.30	
		<hr/>
		\$244.80
		<hr/>
		\$584.29

SNOW FENCE ACCOUNT

Appropriation		\$300.00
Transferred from Reserve Account		6.66
		<hr/>
Total available		\$306.66
Harry W. Madigan, labor	\$36.25	
Harry W. Madigan, car	3.00	
Charlie Decker, labor	4.00	
Ray Wood, labor	23.00	
John Gardner, labor	9.00	
Emil Schulze, labor	8.00	
Claude Goodell, labor and truck	14.00	
James Galliher, labor	19.00	
John Peer, truck	5.00	
Louis Wagner, truck	37.50	
Belle Walden, truck	23.75	
Joseph Gillette, team	24.00	
Hubert Methe, labor	23.00	
Edward Gallant, labor	23.00	
		<hr/>
		\$252.50

Material

Piersons Hardware, wire	\$4.16	
Carr Hardware, snow fence	50.00	
		<hr/>
		\$54.16
		<hr/>
		\$306.66

CHAPTER 90
STATE, COUNTY AND TOWN

State allotment		\$1,000.00
County allotment		500.00
Town		500.00
Total available		<hr/> \$2,000.00
Joseph Blotz, truck	\$53.25	
Claude Goodell, truck	68.00	
John Peer, truck	51.75	
Louis Wagner, truck	79.50	
Belle Walden, truck	37.50	
	<hr/>	\$290.00
Dominick Ciavatone, labor	\$7.00	
Charlie Decker, labor	35.25	
James Galliher, labor	29.00	
John Gardner, labor	7.25	
Edward Gallant, labor	27.00	
Amos Gallant, labor	7.75	
Joseph Gillette, labor	35.25	
John Kelly, labor	36.25	
Harry Madigan, Supt.	46.56	
Hubert Methe, labor	33.25	
W. T. Ryan, labor	13.12	
Clinton Wood, labor	5.25	
Ray Wood, labor	29.00	
	<hr/>	\$311.93
Roller	\$16.00	
H. W. Madigan, car	11.65	
Grader	1.50	
Tractor	23.25	
	<hr/>	\$52.40
Berkshire Gravel, gravel, sand	\$274.50	
American Tar, Rotar	1,049.48	
Stevenson Co., insurance	44.44	
	<hr/>	\$1,368.42
Total expended		<hr/> \$2,022.75
Applied from Chapter 90, State and County		22.75

CHAPTER 90 STATE AND COUNTY

State allotment		\$1,500.00
County allotment		1,500.00
		<hr/>
		\$3,000.00
Joseph Blotz, truck	\$87.00	
William Farnum, truck	12.00	
Claude Goodell, truck	110.25	
John Peer, truck	75.00	
Louis Wagner, truck	94.25	
Belle Walden, truck	88.50	
	<hr/>	\$467.00
Joseph Blotz, labor	\$1.50	
Dominick Ciavatone, labor	3.00	
Charlie Decker, labor	71.25	
James Galliher, labor	62.25	
John Gardner, labor	12.75	
Amos Gallant, labor	20.25	
Edward Gallant, labor	45.50	
Joseph Gillette, labor	51.75	
John Kelly, labor	69.75	
Harry Madigan, Supt.	90.31	
Hubert Methe, labor	54.00	
W. T. Ryan, labor	12.75	
John Wagner, labor	8.00	
Dewey Walden, labor	2.00	
Clinton Wood, labor	14.75	
Ray Wood, labor	66.00	
	<hr/>	\$585.81
Grader	\$2.00	
Tractor	25.50	
Roller	32.00	
Harry Madigan, car	24.60	
	<hr/>	\$84.10
Berkshire Gravel, sand and gravel	\$367.09	
American Tar Co. Rotar	1,455.32	
Stevenson Co., insurance	18.70	
	<hr/>	\$1,841.11
Total		<hr/> \$2,978.02
Applied to Chap. 90, state, county and town		22.75
		<hr/>
Total expended		\$3,000.77

TRACTOR EARNINGS

Chapter 81	\$621.75	
Chapter 90, State, County and Town	23.25	
Chapter 90, State and County	25.50	
	<hr/>	\$670.50
Grader, Chapter 81	\$45.13	
Grader, Chapter 90, State, County and Town	1.50	
Grader, Chapter 90, State and County	2.00	
	<hr/>	\$48.63
Total earnings of tractor and grader		<hr/> \$719.13

DISCOUNT ON NOTES

Appropriation	\$50.00
Unexpended	50.00
Transferred to W. P. A. at Special Town Meeting	50.00

UNEXPENDED

Old Age Assistance	\$35.00	
Old Age Administration, must be reap-		
propriated	40.32	
Snow	120.42	
Public Welfare	96.31	
Miscellaneous	16.92	
Chapter 81	.57	
School Doctor	.08	
Workmen's Compensation	14.64	
Fire Insurance	9.90	
Officers' Bonds	12.50	
Soldiers' Relief	41.91	
Machinery	11.13	
Eden Glen Dam	.50	
Soldiers' Memorial	7.70	
Forest Warden	75.15	
Reserve	153.74	
Board of Health	50.00	
Total Unexpended	<hr/>	\$686.79

C. A. R. SIMMONS,
 JOHN L. PEER,
 HARRY C. SHAW,
 Selectmen.

TOWN CLERK'S REPORT

Male dogs licensed, 36	\$72.00	
Female dogs licensed, 6	30.00	
Spayed female dogs licensed, 8	16.00	
	<hr/>	\$118.00
Fees retained		10.00
		<hr/>
		\$108.00

Hunting and Fishing Licenses Issued

Resident Citizens' fishing, 10	\$20.00	
Resident Citizens' hunting, 12	24.00	
Resident Citizens' sporting, 7	22.75	
Resident Citizens' sporting, free 4		
Resident Citizens' female and minor, 4	5.00	
Non-resident Citizens' special fishing, 2	3.00	
	<hr/>	\$74.75
Less Fees		9.75
		<hr/>
		\$65.00

Births

Jan. 14	Clinton Amos Wood, son of Clinton L. Wood and Dorothy M. Gallant.
June 1	Betty Anne Peer, daughter of John L. Peer and Anna M. Gallant.
Aug. 25	Louis Wilford Rock, son of Henry Rock and Venice Madru.

Deaths

Feb. 22	Mary Jane Whitney, aged 87
May 17	Justine Ciavatone, aged 58
Aug. 20	James A. Withers, aged 61
Nov. 1	Joseph I. Methe, aged 50 — nov 4 - R Pay ✓
Dec. 28	Victor Mathieu, aged 64

Marriages

Jan. 28	Edward Leighton and Nettie Alexander
Apr. 2	Pasquale Poilucci, and Rosabelle Wood
June 5	Donald H. Williams and Sarah G. Odell
July 23	Frank W. Lane and Jennie M. Horton
Nov. 24	William R. Knowles and Florence G. Lane

SAMUEL G. MOORE.

Town Clerk.

TREASURER'S REPORT

RECEIPTS

Cash on hand Jan. 1, 1938	\$8,078.38
Taxes 1935	173.56
Taxes 1936	1,165.15
Taxes 1937	1,021.55
Taxes 1938	4,845.46
Motor Excise 1936	32.90
Motor Excise 1937	236.01
Motor Excise 1938	467.23
Interest on taxes	186.00
Collector's costs	1.75
Income Tax	1,156.64
Corporation Taxes	63.61
Loss of Taxes	3,194.96
State Aid Highways 1937	87.90
State Aid Highways 1938	3,646.62
Highways, Chapter 500	200.00
Mass. School Fund	1,364.87
School Supt.	387.07
High School, transportation	893.75
High School, tuition	1,064.02
Tuition of children	489.30
Vocational education	77.83
Animal inspection	12.50
Old Age Assistance, U. S. Grant	1,615.56
Old Age Assistance, State	762.02
Old Age Assistance, Towns	53.42
Public Welfare, Towns	229.85
Public Welfare, Individuals	143.50
Dog Refund	83.96
Dog Licenses	108.00
Licenses	356.00
Sealer of Weights and Measures	3.69
Federal Emergency Relief	1.88
Sale Town Land	30.00
Donation, Western Mass. Diocese	150.00
Refunds:	
Land Court	25.25
Fire Insurance	4.62
County, Rabies Vaccine	39.86
Frissell	.12
Tractor, Hinsdale	5.00

District Court	20.00	
Redemption Tax Title	170.30	
Berkshire Co. Highways	1,999.94	
	<hr/>	\$34,650.03

EXPENDITURES

State Tax	\$680.00	
State Audit	148.17	
State Parks and Reservations	8.58	
Veterans' Exemption	1.63	
County Tax	552.18	
Dog Licenses	108.00	
Refund, Motor Excise 1938	5.72	
Selectmen's Orders	24,044.34	
School Orders	7,498.32	
Cash on hand	1,603.09	
	<hr/>	\$34,650.03

Bank Statement, The Pittsfield-Third Nat'l Bank & Trust Co.	
Cash on hand Dec. 31, 1938	\$1,441.34
Undeposited Cash	2,226.83
	<hr/>
	\$3,668.17
Less outstanding checks	2,065.08
	<hr/>
	\$1,603.09

SAMUEL G. MOORE,

Treasurer.

ASSESSORS' REPORT FOR THE YEAR 1938

Number of male polls assessed	73
Number of partnerships, Corp., and persons assessed	120
Value of assessed machinery	\$450.00
Value of assessed live stock	8,340.00
Value of other tangible Personal Property	15,830.00
Value of assessed Personal Property	24,620.00
Value of assessed Real Estate	
Buildings exclusive of land	\$59,775.00
Land exclusive of buildings	118,681.00
Total valuation of assessed estate	203,076.00
Tax rate per \$1,000.00	33.00
Taxes for State, County and Town Purposes, including overlay	
On Personal Estate	\$812.46
On Real Estate	5,889.14
On Polls	146.00
Total Taxes assessed	\$6,847.57

Number of Live Stock Assessed

Number of horses	34
Number of neat cattle	
Cows (Milch) 1 year, or over	125
Yearlings, bulls, heifers, etc., 1 year or over	65
Number of swine	10
Number of sheep	52
Number of fowl	787
Number of dwelling houses assessed	87
Number of acres of land assessed	13,410

RECAPITULATION

Town Appropriations:		
To be raised by taxation	\$16,816.00	
To be taken from available funds	2,217.93	
	<hr/>	\$19,033.93
Deficit (overlay) from 1936		2.06
State Assessments for 1938:		
State Tax	\$320.00	
Underestimate	30.00	
State Audit	148.17	
State Parks	7.87	
Underestimate	2.32	
State Veterans' Exemptions	1.51	
	<hr/>	509.87

County Assessments for 1938:

County Tax 585.50 Underestimate 5.08	590.93
Overlay of current year	276.11
	<hr/>
	\$20,412.90

ESTIMATED RECEIPTS

Income Tax	\$1,154.35
Corporation Taxes	31.11
Reimbursement State owned land	3,194.96
Motor Vehicle Excise	500.00
Licenses	4.50
Health and Sanitation	12.50
Charities	100.00
Old Age Assistance	250.00
Schools	4,000.00
Interest on Taxes and assessments	100.00
Veterans' Exemptions	.05
	<hr/>
Total estimated receipts	\$9,347.47
Available funds:	
Feb. 21, 1938	\$3,747.11
Apr. 7, 1938	470.82
Total Available Funds	<hr/>
	\$4,217.93
Total estimated receipts and available funds	\$13,565.40
Net amount to be raised by taxation on polls and property	6,847.50
Number of polls 73 at \$2.00—poll tax	146.00
Total valuation	
Personal Property \$24,620, tax rate \$33.—tax	812.46
Real Estate \$178,456.00, tax rate \$33.—tax	5,889.04
Gain on account of fractional divisions of tax rate	.07
	<hr/>
	\$6,847.57

HARRY D. OLDS,
ERNEST F. SCHULZE,
EMIL A. SCHULZE,

Assessors of the Town of Washington.

1938 TAX COLLECTOR'S REPORT**1935 Property and Poll Taxes**

Pd. Treas. in 1935 prop. taxes	\$6,075.20	Warrant prop.	\$8,176.32
Pd. Treas. in 1935 poll taxes	162.00	Warrant poll tax	170.00
Trans. to Tax Title in 1935	114.00	Omitted tax warrant	8.00
Abatements	55.00		
Pd. Treas. in 1936 poll taxes	4.00		
Pd. Treas. in 1936 prop. taxes	1,201.88		
Col. by Tax Title in 1936	52.00		
Abate. poll taxes in 1937	4.00		
Collected by Tax Title	32.00		
Prop. taxes abated	2.00		
Pd. Treas. in 1937 prop. taxes	478.68		
Pd. Treas. in 1938 prop. taxes	173.56		
	<hr/>		<hr/>
	\$8,354.32		\$8,354.32

Total interest collected on 1935 taxes \$23.39

1936 Property and Poll Taxes

Pd. Treas. in 1936 prop. taxes	\$6,614.11	Warrant prop. tax	\$9,018.68
Pd. Treas. in 1936 poll taxes	168.00	Warrant poll tax	172.00
Abatement of prop. taxes	118.60		
Transferred to Tax Title	182.60		
Abated in 1937 poll taxes	4.00		
Abated in 1937 prop. taxes	2.20		
Pr. Treas. in 1937	780.68		
Col. by Tax Title	35.20		
Pd. Treas. in 1938	1,165.15		
Uncollected	120.14		
	<hr/>		<hr/>
	\$9,190.68		\$9,190.68

1936 Motor Vehicle Excise

Pd. Treas. in 1936	\$231.62	Warrants	\$563.66
Pd. Treas. in 1937	235.98		
Pd. Treas. in 1938	32.90		
Abated in 1938	2.00		
Uncollected	61.16		
	<hr/>		<hr/>
	\$563.66		\$563.66

1936 interest collected in 1938—\$102.76

1937 Property and Poll Taxes

Pd. Treas. in 1937 prop.		Prop. warrant	\$8,565.14
taxes	\$6,052.30	Poll warrant	158.00
Abated prop. taxes	117.30		
Certified to Tax Title	195.30		
Pd. Treas. in 1937 poll			
taxes	134.00		
Pr. Treas. in 1938 poll			
taxes	22.00		
Abated in 1938 poll tax	2.00		
Pd. Treas. in 1938 prop.			
taxes	999.55		
Uncollected	1,200.69		
	<hr/>		<hr/>
	\$8,723.14		\$8,723.14

1937 Motor Vehicle Excise Taxes

Pd. Treas. in 1937	\$280.42	Warrants	\$618.72
Abated in 1937	25.87	Additional 1937	
Abated in 1938	95.32	warrant	50.90
Pd. Treas. in 1938	236.01		
Uncollected	32.00		
	<hr/>		<hr/>
	\$669.62		\$669.62

Total interest on 1937 taxes Pd. Treas. \$53.55

Demands Pd. Treas \$1.75

1938 Property and Poll Taxes

Pd. Treas. prop. taxes	\$4,727.46	Real Estate war- rant	\$5,889.11
Abated prop. taxes	100.66	Personal tax warrant	812.46
Certified to Tax Titles	69.30	Poll tax warrant	146.00
Pd. Treas. poll taxes	118.00	Taxes more than warrant	.01
Uncollected poll taxes	28.00		
Uncollected prop. taxes	1,804.15		
	<hr/>		<hr/>
	\$6,847.57		\$6,847.57

1938 Motor Vehicle Excise Taxes

Pd. Treas in 1938	\$467.23	Warrants	\$834.28
Abated in 1938	316.22	Additional warrant	2.00
Uncollected	52.83		
	<hr/>		<hr/>
	\$836.28		\$836.28

Interest collected in 1938—\$6.30

MARGUERITE E. SCHULZE,
Collector of Taxes.

AUDITOR'S REPORT

I have compared the vouchers with the Treasurer, and have examined the books of the Selectmen, Treasurer, Town Clerk and Tax Collector and find them correct.

MARGUERITE E. SCHULZE,
Auditor.

INSPECTOR OF ANIMALS

I have made my annual inspection of animals and barns and find them in good condition.

There are 136 cows, 127 young stock, 15 bulls, 44 swine, 43 sheep, 13 goats.

JOSEPH BLOTZ,
Inspector of Animals.

FINANCIAL REPORT OF THE SCHOOL COMMITTEE

Appropriation		\$7,500.00
Maude S. May, teacher	\$1,235.00	
Martha Schulze, teacher	1,140.00	
Gladys Leasot, art supervisor	100.00	
Massachusetts Retirement	125.00	
J. J. Morgan, Superintendent	686.57	
Superintendent's expenses	24.83	
City of Pittsfield, High School Tuition	536.96	
Dalton, High School Tuition	1,072.14	
Dalton, Elementary Tuition	136.90	
C. A. Wallin, High School Transportation	997.40	
Joseph Loehr, High School Transportation	129.25	
Ivah Withers, Local Transportation	268.20	
Frank Couture, Local Transportation	614.00	
Erwin Levernoch, Janitor	127.50	
Stationery and supplies	87.08	
Miscellaneous	28.30	
Text Books,	56.25	
Library,	15.75	
Repairs	7.59	
Lights	9.27	
Fuel	100.33	
	<hr/>	<hr/>
		\$7,498.32
Unexpended		\$1.68

BERTHA POMEROY,
MAY SANDERSON,
FLORENCE SIMMONS,

School Committee.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee of Washington, Massachusetts:

I hereby submit my third annual report.

ENROLLMENT:

The following table shows the school population in the Valley School according to teachers, grades and sex, as of October 1, 1938.

Teacher	Grades	I	II	III	IV	V	VI	VII	VIII	Totals
Schulze, Martha		3	7	3	6					19
May, Mrs. Maude						3	5	4	4	16
Grade Totals		3	7	3	6	3	5	4	4	35

The total in the school of 35 is the same as last year. Washington has two pupils attending elementary grades in other towns. Joseph Loehr is in grade V at the Dawes School in Pittsfield, while Peter Loehr attends the Dalton South School in grade II. Thus, counting these two boys, Washington has a total of 37 elementary pupils.

HIGH SCHOOL PUPILS

Dalton High School

Grade IX, Edith Radwich; grade X, William Burnham and Elizabeth Sanderson; grade XI, Robert Keiper, Kathleen Sanderson and Emma Walden; grade XII, James Rock; total, 7 pupils.

Pittsfield Central Junior High School

Grade IX, Charles Lane and Ralph Simmons; total, 2.

Pittsfield Senior High School

Carl Peer, Doris Keiper and Phyllis Loehr; total, 3.

Pittsfield Vocational School

Harry Madigan (second year) (First year was spent in Central J. H. S.)

Pittsfield St. Joseph's High School

Grade IX, Stella Methe.

Total pupils in Junior, Senior High Schools and Vocational School 14. Grand total Washington pupils 51. This number is two more than last year.

HIGH SCHOOL TUITION RATES

This year has seen a decrease in both Dalton and Pittsfield Senior High School tuition costs while the Pittsfield Junior High School has taken a sharp advance. Dalton's has been reduced from \$104 to \$102.56 or \$1.44; Pittsfield Senior High

School's has gone down from \$107. to \$100.63, a reduction of \$6.37; while Pittsfield Junior High School's has gone up from \$85.89 to \$92.85, an increase of \$6.96. Vocational School is \$100. There is no tuition charge at St. Joseph's Parochial High School. Thus the average cost per child has been reduced slightly.

1938 REIMBURSEMENTS

The school committee received from the Commonwealth during 1938 the following reimbursements:

ITEM		
General School Fund: Part I	\$615.00	
General School Fund: Part II	1,364.87	
Tuition of State Wards	489.30	
Account of Union Superintendent	387.07	
High School Tuition	1,064.02	
High School Transportation	893.75	
	<hr/>	
Total 1938 reimbursements	\$4,814.01	
Total 1938 expenditures		\$7,498.32
Total 1938 reimbursements		\$4,814.01
	<hr/>	
Net Cost of education high and elementary 1938		*\$2,684.31
* A reduction of \$100. from 1937.		

BUDGET FOR 1939

1	Teachers' Salaries	\$2,600.00
2	Textbooks	50.00
3	Stationery and supplies	60.00
4	Janitor	125.00
5	Fuel	135.00
6	Lights	12.00
7	Library	20.00
8	Health (if member B.H.U.)	00.00
9	Local transportation	925.00
10	High School transportation	1,200.00
11	Elementary tuition	153.00
12	High School tuition	1,375.00
13	Superintendent's salary and expense	720.00
14	New equipment and repairs	100.00
15	Miscellaneous	25.00
		<hr/>
Total 1939 Budget		\$7,500.00

7500.00
1481.40
199

PLANT

The work of remodeling the school begun in December of 1936 progressed to the extent of refinishing all of the desks in the building. Many were worn and pitted to such an extent that writing legibly on them was impossible. Dalton High School kindly lent us a sander, without charge, and Robert Keiper did the work. Since 1936 we have redecorated the interior of the building, rearranged the heating plants and seats, repainted the exterior, erected a new flagpole, and sanded all desks. We still have two important jobs to do; the piping of water into the building, and the installation of modern toilets. If we can achieve these two goals by 1940 we can well be proud of these five years of progress.

TEXTBOOKS

Our textbooks are being kept up to date. Worn ones are replaced and new and better ones adopted when the old are worn out. Teachers and pupils take good care of their books. 1938 saw our first library appropriation, \$15. This was spent in beginning an annual policy of building up a suitable collection of books for the pupils of the town. Outstanding needs are one unabridged dictionary, more dictionaries for the upper grades, new histories for grade eight, United States History maps, a large globe, and a first class set of encyclopedias. This latter item is particularly important since it can be used not only by the children of the Valley School but by our high school pupils as well. To-day much of the emphasis in high school work is on individual reference work by the pupils. Dalton and Pittsfield children may make full use of the town and city libraries. Washington children however have no such opportunity for they must leave for their homes on busses as soon as school is over. As a matter of fact they are not even able to use the Dalton Library at noontime since it is closed during that hour. Therefore the purchase of a large, complete, up-to-date encyclopedia would be of great value to all of the school children of the town for a period of years.

We do not have to purchase all of the above items at once. If we purchase one or more per year it will be only a few years before we have a well-equipped school at a small annual cost to the taxpayers.

REPORT OF THE SCHOOL NURSE

December 27, 1938.

Mr. Jesse Morgan
Superintendent of Schools,
Hinsdale, Mass.

My dear Mr. Morgan:

We submit the following report of health work done in the Washington school in 1938.

The usual routine home and school health supervision has been given, the aim being to assist in obtaining the correction of physical defects, the control of communicable disease and the maintenance of general physical well-being of the children.

The incidence of communicable disease has been very low with only a little whooping cough and chicken pox during the year. The greatest cause of absence has been the so-called "common cold" of which we seem to have a great deal.

An itemized summary of the annual physical examinations appears below. Corrections come very slowly, due probably to economic conditions.

Number of children examined	40
-----------------------------	----

Defects:

Teeth	14
Throat	14
Glands	4
Nutrition	8
Heart	1
Vision	3

In the spring the hearing of the children was tested with an audiometer which was loaned by the State Division of Child Hygiene for demonstration purposes. One child was found to have defective hearing in one ear.

Respectfully submitted

BERKSHIRE HEALTH DISTRICT,

By Esther E. McCormick, R.N.

Public School Nurse.

REPORT OF DENTAL DIRECTOR

We have been unable to secure a report of the Dental Clinic conducted by Dr. Whitehead, former Dental Director of the Berkshire Health Unit.

REPORT OF ART SUPERVISOR

Mr. J. J. Morgan
Superintendent of Schools

As a Supervisor one has a chance to compare the work of each school. I have a certain goal and my aim is to bring each school up to a certain standard. The work is carefully studied, planned and compared with that which is being carried out in other places outside of my district.

The children have done especially well in their Art Work. During the past year they made posters on the Prevention of Cruelty to Animals. These were sent to Boston. Two children won beautiful medals and a third child won a year's subscription to the magazine "Our Dumb Animals". Posters were also made advertising "Outdoor Sports in the Berkshires". A sand table project was beautifully worked out. Group posters correlating drawing with other subjects were made.

Because of two very enthusiastic teachers the Art Work is well carried out. It is a pleasure to work with them.

Again I wish to express my appreciation for the hearty cooperation of the Superintendent and the School Committee.

Respectfully submitted,
GLADYS F. LEASOT,

January 4, 1939

Supervisor of Art.

Conclusion

1938 has seen progress in our school. Our high school children are fortunate to be able to attend Dalton and Pittsfield schools. We have gone ahead at the Valley School in regard to plant equipment and teaching. Mrs. Leasot has continued to do fine work as Art Supervisor. I still hope that we shall be able to add Music to our program before long. Mrs. May and Miss Schulze both have studied their jobs. They have, and read, professional books and magazines. I believe Washington has a fine little school in which there is good spirit and much learning.

I should like to thank the committee for the generosity and fine spirit of cooperation shown to me during the year.

Respectfully submitted,
JESSE J. MORGAN,

January 15, 1938

Superintendent of Schools.

REPORT OF AN AUDIT

January 18, 1939

Mr. C. A. R. Simmons,
Chairman of Board of Selectmen
of the Town of Washington,
R.F.D., Becket, Mass.

Dear Sir:

In accordance with our telephone conversation of today, I am sending you corrected balance sheets as of December 14, 1938, to substitute for the ones previously sent to your Board and to the Town Clerk.

I am sorry that the error was made and hope we are not too late to correct the matter.

Very truly yours,

HERMAN B. DINE,

Assistant Director of Accounts

January 21, 1939

Mr. C. A. R. Simmons,
Chairman of Selectmen,
Washington, Mass.
R.F.D., Becket, Mass.

Dear Mr. Simmons:

In reply to your letter of January 20, I wish to advise you that the paragraph in the report relating to Federal Grants should be omitted, and in this connection I would suggest that you rule out the lines pertaining thereto, so that the report as printed will have no reference to Section 7, Chapter 436, Acts of 1936.

Very truly yours,

HERMAN B. DINE,

Assistant Director of Accounts

January 3, 1939

To the Board of Selectmen
Mr. C. A. R. Simmons, Chairman
Washington, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Washington for the period from November 28, 1937 to December 14, 1938, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,

Director of Accounts

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston.

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Washington for the period from November 28, 1937, the date of the previous audit, to December 14, 1938, and submit the following report thereon:

The financial transactions, as recorded in the books of the several departments collecting or disbursing money for the town or sending out bills for collection, were examined, checked, and verified.

The books and accounts of the treasurer were examined and checked. The recorded receipts were compared with the departmental records of payments to the treasurer and with other sources from which money was paid into the treasury, while the payments were checked with the orders of the selectmen. The cash book was footed, and the cash balance on December 14, 1938, was proved by actual count of the cash in the office and by a reconciliation of the bank balance with a statement received from the bank of deposit.

The tax title deeds in the custody of the treasurer were listed and checked with the accounts of the treasurer and the collector.

It was noted that on the audit date the expenditures for Chapter 81 and Chapter 90 highway projects exceeded the amount available by \$7,985.59. Attention is called to the fact that expenditures for highway projects carried on by the town in conjunction with the State and County may not exceed the aggregate amount of the appropriations voted by the town, together with the amounts actually received on account of allotments. Whenever the reimbursements from the State and County are not received in time to provide funds for payment of pay-rolls, etc., temporary loans under the provisions of Section 6A, Chapter 44, General Laws, may be issued by the treasurer.

The books and accounts of the tax collector were examined and checked. The taxes outstanding at the time of the previous examination were audited, and all subsequent commitments were added and proved with the assessors' warrants. The recorded collections were checked, the payments to the treasurer were verified, the abatements as recorded were compared with the assessors' record of abatements granted, and the outstanding accounts were listed and proved. The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received it appears that the outstanding accounts, as listed, are correct.

The computation of the tax rate by the assessors was checked, and it was noted that the amount estimated to be received from sources other than taxation in the determination of the 1937 tax rate exceeded the amounts actually received by \$485.68. When fixing the tax rate, careful attention should be given to the amounts estimated to be received from sources other than taxation, for a deficit in this account has an unfavorable effect upon the surplus revenue of the town.

The receipts for licenses granted by the selectmen were checked with the record of licenses issued and the payments to the treasurer were verified. The surety bonds filed with the town by individuals to whom liquor licenses were granted were examined and checked.

The surety bonds of the town officers required to furnish them were examined and found to be in proper form.

The receipts of the town clerk for dog and sporting licenses were checked with the record of licenses issued. The payments to the Division of Fisheries and Game and to the town treasurer were verified and the cash on hand was proved by actual count.

The accounts of the sealer of weights and measures were examined. The receipts were checked with the record of work done and the payments to the treasurer were verified.

The records of accounts receivable in the public welfare department were examined and checked. The departmental records of charges were analyzed, the recorded collections were compared with the payments to the treasurer, the abatements and disallowances were checked, and the outstanding accounts were listed and proved.

Ledger accounts were compiled, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on December 14, 1938. Appended to this report, in addition to the balance sheet, are tables showing the reconciliation of the treasurer's cash and summaries of the tax and departmental accounts.

While engaged in making the audit, co-operation was received from the several town officials, for which on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

Assistant Director of Accounts

RECONCILIATION OF TREASURER'S CASH

Balance November 28, 1937, per previous audit	\$11,807.29	
Receipts November 28 to December 31, 1937,	4,865.45	
		\$16,672.74
Payments November 28 to December 31, 1937,	\$8,594.36	
Balance December 31, 1937,	8,078.38	
		\$16,672.74
Balance January 1, 1938,	\$8,078.38	
Receipts January 1 to December 14, 1938,	24,158.11	
		\$32,236.49
Payments January 1 to December 14, 1938:		
Per selectmen's orders	\$29,178.21	
Without orders,	1,504.28	
		\$30,682.49
Balance December 14, 1938:		
Pittsfield Third National		
Bank and Trust Company,	\$1,425.42	
Cash in office, verified	128.58	
		1,554.00
		\$32,236.49
<i>Pittsfield Third National Bank and Trust Company of Pittsfield</i>		
Balance December 14, 1938, per statement,		\$2,334.47
Balance December 14, 1938, per check book,	\$1,425.42	
Outstanding checks December 14, 1938, per list,	909.05	
		\$2,334.47

TAXES—1934

Outstanding November 28, 1937, per previous audit,	\$18.02
Tax titles taken November 28 to December 31, 1937,	\$18.02

TAXES—1935

Outstanding November 28, 1937, per previous audit,	\$331.40
Payments to treasurer November 28 to	
December 31, 1937,	\$125.84
Tax titles taken November 28 to December 31, 1937,	32.00
Outstanding December 31, 1937,	173.56
	\$331.40
Outstanding January 1, 1938,	\$173.56
Payments to treasurer January 1 to	
December 14, 1938,	\$173.56

TAXES—1936

Outstanding November 28, 1937, per previous audit,	\$1,406.05
Payments to treasurer November 28 to	
December 31, 1937,	\$83.56
Abatements November 28 to December 31, 1937,	2.00
Tax titles taken November 28 to December 31, 1937,	35.20
Outstanding December 31, 1937,	1,285.29
	\$1,406.05

Outstanding January 1, 1938,		\$1,285.29
Payments to treasurer January 1 to December 14, 1938,	\$1,145.15	
Outstanding December 14, 1938, per list,	140.14	
		<u>\$1,285.29</u>

TAXES—1937

Outstanding November 28, 1937, per previous audit,		\$2,907.20
Payments to treasurer November 28 to December 31, 1937,	\$649.36	
Abatements November 28 to December 31, 1937,	2.00	
Added to tax titles November 28 to December 31, 1937,	33.60	
Outstanding December 31, 1937,	2,222.24	
		<u>\$2,907.20</u>

Outstanding January 1, 1938,		\$2,222.24
Payments to treasurer January 1 to December 14, 1938,	\$996.35	
Outstanding December 14, 1938, per list,	1,225.89	
		<u>\$2,222.24</u>

TAXES—1938

Commitment per warrants,	\$6,847.57	
Commitment list in excess of warrant,	.01	
		\$6,847.58
Payments to treasurer January 1 to December 14, 1938,	\$4,753.92	
Abatements January 1 to December 14, 1938,	100.66	
Added to tax titles January 1 to December 14, 1938,	69.30	
Outstanding December 14, 1938, per list,	1,923.70	
		<u>\$6,847.58</u>

MOTOR VEHICLE EXCISE TAXES—1936

Outstanding November 28, 1937, per previous audit,		\$101.07
Payments to treasurer November 28 to December 31, 1937,	\$5.01	
Outstanding December 31, 1937,	96.06	
		<u>\$101.07</u>

Outstanding January 1, 1938,		\$96.06
Payments to treasurer January 1 to December 14, 1938,	\$32.90	
Abatements January 1 to December 14, 1938,	2.00	
Outstanding December 14, 1938, per list,	61.16	
		<u>\$96.06</u>

MOTOR VEHICLE EXCISE TAXES—1937

Outstanding November 28, 1937, per previous audit,	\$340.18	
Commitment November 28 to December 31, 1937,	2.00	
		<u>\$342.18</u>

Payments to treasurer November 28 to December 31, 1937,	\$49.34	
Abatements November 28 to December 31, 1937,	14.62	
Outstanding December 31, 1937,	278.22	
		\$342.18
Outstanding January 1, 1938,	\$278.22	
Additional commitment January 1 to December 14, 1938,	85.11	
		\$363.33
Payments to treasurer January 1 to December 14, 1938,	\$236.01	
Abatements January 1 to December 14, 1938,	95.32	
Outstanding December 14, 1938, per list,	32.00	
		\$363.33

MOTOR VEHICLE EXCISE TAX—1938

Commitment per warrants,	\$805.08	
Abatements after payment, refunded January 1 to December 14, 1938,	5.72	
		\$810.80
Payments to treasurer January 1 to December 14, 1938,	\$465.23	
Abatements January 1 to December 14, 1938,	321.94	
Outstanding December 14, 1938, per list,	23.63	
		\$810.80

INTEREST AND COSTS ON TAXES

Cash balance November 28, 1937, per previous audit,	\$10.92	
Collections November 28, 1937 to December 14, 1938:		
Interest:		
Taxes:		
Levy of 1935,	\$30.10	
Levy of 1936,	102.39	
Levy of 1937,	39.05	
Levy of 1938,	.10	
		171.64
Motor Vehicle Excise Taxes:		
Levy of 1936,	\$4.62	
Levy of 1937,	15.02	
Levy of 1938,	5.43	
		25.07
Costs:		
Taxes 1935,	\$11.50	
Taxes 1936,	1.75	
		13.25
		\$220.88
Payments to treasurer:		
Interest:		
November 28 to December 31, 1937,	\$23.78	
January 1 to December 14, 1938,	183.85	
Costs:		
November 28 to December 31, 1937,	11.50	
January 1 to December 14, 1938,	1.75	
		\$220.88

TAX TITLES

Balance November 28, 1938, per previous audit,	\$1,186.93	
Tax titles taken:		
November 28 to December 31, 1937:		
Taxes 1934,	\$18.02	
Taxes 1935,	32.00	
Taxes 1936,	35.20	
		85.22
Added to tax titles:		
November 28 to December 31, 1937:		
Taxes 1937,		33.60
Interest and costs,		33.08
		\$1,338.83
Tax titles redeemed November 28 to		
December 31, 1937,	\$850.00	
Tax titles foreclosed November 28 to		
December 31, 1937,		42.05
Adjustment on tax title redemption,		68.02
Balance December 31, 1937,	378.76	
		\$1,338.83
Balance January 1, 1938,	\$378.76	
Added to tax titles January 1 to December 14, 1938:		
Taxes 1938,		69.30
		\$448.06
Balance December 14, 1938, per list,		\$448.06

SELECTMEN'S LICENSES

Licenses issued January 1 to December 14, 1938:		
Alcoholic beverages,	\$350.00	
Common victualler,	4.00	
Sunday,	2.00	
		\$356.00
Payments to treasurer January 1 to December 14, 1938,		\$356.00

TOWN CLERK

Dog Licenses

Cash on hand November 28, 1937, per previous audit.	\$5.40	
Licenses issued November 28 to December 31, 1937:		
Males, 9 @ \$2.00	\$18.00	
Spayed females, 1 @ 2.00	2.00	
		20.00
		\$25.40
Payments to treasurer November 28 to		
December 31, 1937,	\$23.40	
Fees retained November 28 to December		
31, 1937, 10 @ \$.20	2.00	
		\$25.40
Licenses issued January 1 to December 14, 1938:		
Males, 36 @ \$2.00	\$72.00	
Spayed females, 8 @ 2.00	16.00	
Females, 6 @ 5.00	30.00	
		\$118.00

Payments to treasurer January 1 to December 14, 1938,	\$108.00	
Fees retained January 1 to December 14, 1938, 50 @ \$.20	10.00	\$118.00
		<hr/>

Sporting Licenses

Cash on hand November 28, 1937, per previous audit,	\$8.75	
Licenses issued November 28 to December 31, 1937:		
Resident citizens' fishing, 7 @ \$2.00	14.00	\$22.75
Payments to Division of Fisheries and Game November 28 to December 31, 1937,	\$21.00	
Fees retained November 28 to December 31, 1937, 7 @ \$.25	1.75	\$22.75
		<hr/>

Licenses issued January 1 to December 14, 1938:		
Resident citizens' fishing, 10 @ \$2.00	\$20.00	
Resident citizens' hunting, 12 @ 2.00	24.00	
Resident citizens' sporting, 7 @ 3.25	22.75	
Resident citizens' minor and female fishing, 4 @ 1.25	5.00	
Special non-resident fishing, 2 @ 1.50	3.00	\$74.75
Payments to Division of Fisheries and Game January 1 to December 14, 1938,	\$52.00	
Fees retained January 1 to December 14, 1938, 27 @ \$.25	6.75	
Cash on hand December 14, 1938, verified,	16.00	\$74.75
		<hr/>

SEALER OF WEIGHTS AND MEASURES

Fees January 1 to December 14, 1938,	\$3.69
Payments to treasurer January 1 to December 14, 1938,	\$3.69
	<hr/>

PUBLIC WELFARE DEPARTMENT

Accounts Receivable

Charges January 1 to December 14, 1938,	\$414.85
Payments to treasurer January 1 to December 14, 1938,	\$229.85
Outstanding December 14, 1938, per list,	185.00
	\$414.85
	<hr/>

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Charges January 1 to December 14, 1938,	\$818.77
Payments to treasurer January 1 to December 14, 1938,	\$755.44
Disallowances January 1 to December 14, 1938,	3.33
Outstanding December 14, 1938, per list,	60.00
	\$818.77
	<hr/>

TOWN OF WASHINGTON
Balance Sheet—December 14, 1938
GENERAL ACCOUNTS

ASSETS

LIABILITIES AND RESERVES

Cash,		\$1,554.00		Surplus War Bonus Fund,		\$138.41
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Accounts Receivable:				Road Machinery Fund,		719.13
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Taxes:				County Tax,		33.67
Levy of 1936,	\$140.14					
Levy of 1937,	1,225.89					
Levy of 1938,	1,923.70					

Motor Vehicle Excise Taxes:		3,289.73		Unexpended Balances:		2,747.93
Levy of 1936,	61.16			General,	2,747.93	
Levy of 1937,	32.00			Highways—Chapter 500,		
Levy of 1938,	23.63			Acts of 1938,	200.00	

Motor Vehicle Excise Taxes:				Reserve Fund—Overlay Surplus,		2,947.93
Levy of 1936,	61.16					
Levy of 1937,	32.00					
Levy of 1938,	23.63					

Tax Titles,		116.79		Overlays—Reserved for Abatements:		2,947.93
Departmental:		448.06		Levy of 1937,	\$112.95	797.34
Public Welfare,	\$185.00			Levy of 1938,	175.45	
Old Age Assistance,	60.00					288.40

State Aid for Highways,		245.00		Revenue Reserved Until Collected:		
County Aid for Highways,		6,503.38		Motor Vehicle Excise Tax,	\$116.79	
		2,000.00		Tax Title,	448.06	
				Departmental,	245.00	
				State and County Aid for Highway,	8,503.38	9,313.23

Underestimates (to be provided for) :		360.83		Surplus Revenue:		
State Tax,	\$360.00			Prior Years,	\$6,339.28	
State Parks and Reservations Tax,	.71			Current Year,	1,927.99	8,267.27
Veterans' Exemption Assessment,	.12					

Overlay Deficit:		2.00		Surplus Revenue:		
Levy of 1936,				Prior Years,	\$6,339.28	
Overdrawn Accounts:				Current Year,	1,927.99	8,267.27
Highways—Chapter 90,	4,500.77					
Highways—Chapter 81,	3,484.82					

7,985.59

\$22,505.38

\$22,505.38

ANNUAL REPORTS
of the
Town Officers
of the Town of
WASHINGTON
and
School Committee Report

For the Year Ending
December 31, 1939

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Town Officers
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For the Year Ending
December 31, 1939

The Studley Press, Dalton, Mass.

TOWN WARRANT

The Polls will open at 10 A. M. and close at 2 P. M. and the Business Meeting will open at 1 P. M. and continue until finished.

Art. 1. To choose a Moderator to preside at said Meeting.

Art. 2. To bring in and cast their vote by ballot for the following named Town Officers, one Town Clerk, and one Town Treasurer, one Tree Warden, one Tax Collector, one Auditor, all for one year; one School Committeeman, one Assessor, and one Selectman for three years.

Art. 3. To hear the reports of the various Town Officers and to act thereon.

Art. 4. To see if the Selectmen shall be an agent for the Town in defense in suits against the Town for the ensuing year and bring suits for and in behalf of the Town and to adjust all claims for damage against the Town and to choose an agent or pass any vote thereon.

Art. 5. To see if the Town will assume liability in the manner provided by section 29 of Chapter 91 of the General Laws and Chapter 513 of the Acts of 1939, for all damages that may be incurred by work to be performed by the Department of Public Works of Massachusetts in rivers and streams of the town in accordance with the provisions of said Chapter 513, and authorize the Selectmen to execute and deliver a bond of indemnity therefor to the Commonwealth.

Art. 6. To hear and act on reports of the School Committee and the Superintendent and to see if the Town will raise and appropriate the sum of \$7,500.00 or any other sum for the operation of schools or take any vote relating thereto.

Art. 7. To hear and act on the report of Doctor Fierman and to see if the Town will raise and appropriate the sum of \$500.00 or any other sum for a School Doctor or take any vote relating thereto.

Art. 8. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of revenue for the financial year beginning January first, 1940 and to issue a note or notes therefor payable within one year and to renew any note or notes as may be given for a period less than one year in accordance with Section 17, Chapter 44 of the General Laws.

Art. 9. To see if the Town will vote to appropriate to the Machinery Account, the sum of \$669.69 of the Tractor and Grader Earnings for the maintenance of the Tractor and other equipment.

Art. 10. To see if the Town will vote to raise and appropriate any sum of money for the following purposes and to pass any vote relating thereto; Repairs and Maintenance of Highways (Chap. 81) \$780.00, Snow Removal \$800.00, Repairs and Maintenance of Bridges \$600.00, Town Officers \$700.00, Miscellaneous \$575.00, Tree Warden \$25.00, Officers' Bonds \$37.50, Discount on Notes \$30.00, Forest Warden \$100.00, Public Welfare \$1,800.00, Old Age Assistance \$2,300.00, Cemeteries \$55.00, Snow Fences \$300.00, Becket Fire Department \$100.00, Fire Insurance on Buildings \$90.00, Sons and Daughters \$35.00, W.P.A. \$200.00, Workmen's Compensation \$275.00, Soldiers' Relief \$50.00, Eden Glen Pond \$100.00, and any other items.

Art. 11. To see if the Town will vote to appropriate the following sum or sums: Board of Health \$50.00, Reserve Account \$400.00, Old Age Administration \$46.58, Old Age Assistance \$352.50.

Art. 12. To see if the Town will vote to raise and appropriate the sum of \$126.00 to pay assessment for the year 1940 of the Berkshire Health District in accordance with provisions of Chapter 111, Section 27A of the General Laws and to see if the Town will vote to withdraw from the District on and after January 1, 1941.

Art. 13. To see if the Town will vote to raise and appropriate the sum of \$39.86 to reimburse the Berkshire Health District, the above amount received in error from County Commissioners in 1938.

Art. 14. To see if the Town will vote to authorize and direct the Assessors to use any amount from available funds towards the reduction of the 1940 tax rate.

Art. 15. To choose all other Town Officers not required by law to be chosen by ballot to wit: Field Drivers, Pound Keeper, Fence Viewers, Surveyors of Lumber, Measurer of Wood and Bark, Sextons.

Art. 16. To transact any other business that may come before said meetings.

TOWN OFFICERS IN 1939

TOWN CLERK AND TREASURER

C. A. R. Simmons

SELECTMEN

C. A. R. Simmons

Term expires 1939

Harry Shaw

Term expires 1940

John L. Peer, Chairman

Term expires 1941

ASSESSORS

Ernest Schulze

Term expires 1939

Harry Olds, Chairman

Term expires 1940

Mary Baack

Term expires 1941

SCHOOL COMMITTEE

Mae Sanderson

Term expires 1939

Bertha Pomeroy

Term expires 1940

Florence Simmons, Chairman

Term expires 1941

TREE WARDEN

Harry Madigan

AUDITOR AND TAX COLLECTOR

Marguerite Schulze

BOARD OF PUBLIC WELFARE

Selectmen

BOARD OF HEALTH

Selectmen

SEXTONS

Amos Gallant (Valley)

Harry C. Shaw (East)

Belle Walden (Center)

Belle Walden (West)

APPOINTEES**FOREST WARDEN**

John Campbell, Jr.

INSPECTOR OF ANIMALS

Joseph Blotz

INSPECTOR OF SLAUGHTERING

George Ende

Joseph N. Blotz

SUPERINTENDENT OF ROADS

Harry Madigan

SEALER OF WEIGHTS AND MEASURES

Archie Daigle

FIELD DRIVERS

John Peer

John Wagner

William Little

POUND KEEPER

William Little

CONSTABLES

Amos Gallant

Clinton Wood

Marguerite Schulze

SELECTMEN'S REPORT**1939 APPROPRIATIONS****Raised and Appropriated**

Schools	\$7,500.00	
School Doctor	500.00	
Chapter 90 Construction	500.00	
Berkshire Health Unit	126.00	
Bridges	600.00	
Town Officers	700.00	
Miscellaneous	575.00	
Tree Warden	25.00	
Officer's Bonds	30.00	
Discount on Notes	50.00	
Forest Warden	100.00	
Public Welfare	1,300.00	
Old Age Assistance	2,300.00	
Cemetery	55.00	
Old Bills	10.00	
Snow Fence	300.00	
Becket Fire Department	50.00	
Fire Insurance on Buildings	100.00	
Sons & Daughters	35.00	
W. P. A.	500.00	
Workmen's Compensation	245.00	
Soldier's Relief	100.00	
Eden Glen Pond	25.00	
Chapter 81	765.00	
Snow Removal & Sanding	700.00	
Chapter 90 Maintenance, by Special Town Meeting July 24th	250.00	
Welfare, by Special Town meeting July 17th	500.00	
	<hr/>	\$17,941.00

APPROPRIATED

Machinery	730.26	
Board of Health	50.00	
Reserve Account	400.00	
Old Age Administration	40.32	
	<hr/>	1,220.58
		<hr/>
		\$19,161.58

Voted to rescind the vote taken at Annual Meeting for Chapter 90 construction	500.00
	<hr/>
	\$18,661.58
	<hr/>

Voted to Transfer from W. P. A. to Chapter 90 Maintenance By Special Meeting July 24th	\$ 250.00
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CEMETERY

Appropriation		\$55.00
Amos Gallant, 50 hrs.	\$25.00	
Harry Shaw, 10 hrs.	5.00	
Belle Walden, 50 hrs.	25.00	
	<hr/>	55.00
		<hr/>

EDEN GLEN DAM

Appropriation	\$25.00
J. C. Ballou, Grass seed	2.10
	<hr/>
Unexpended	\$22.90

SCHOOL DOCTOR

Appropriation	\$500.00
William Fierman, M. D.	499.92
	<hr/>
Unexpended	.08

WORKMEN'S COMPENSATION

Appropriation	\$245.00
Transferred from Reserve	54.52
	<hr/>
Total Available	299.52
M. D. E. Tower	299.52

OLD BILLS

Appropriation		\$10.00
Joseph N. Blotz, meat inspector	3.75	
Carr Hardware, light, corner irons	.62	
	<hr/>	4.37
Unexpended		5.63

BOARD OF HEALTH

Appropriation	\$50.00
Unexpended	50.00

SOLDIERS RELIEF

Appropriation	\$100.00
Unexpended	100.00

FOREST WARDEN

Appropriation	\$100.00
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GALLANT FIRE, MAY 4th

Louis Wagner, 2 Hrs. @ .60	1.20
Carl Peer	1.20
John Peer	1.20
Daniel Fleming	1.20
Carl Simmons	1.20
Ernest Schulze	1.20
John Gardner	1.20
Raymond Sawyer	1.20
John Campbell, Sr.	1.20
Amos Gallant	1.20
Francis Young	1.20
Emil Schulze	1.20

KING LOT FIRE, May 6th

Amos Gallant, 2 Hrs. @ .60	1.20
Raymond Sawyer	1.20
Ernest Schulze	1.20
Louis Wagner	1.20
Henry May	1.20
John Campbell, Jr.	1.20

GILLETT FARM FIRE, NOV. 18th

Ernest Schulze, 5 Hrs. @ .60	3.00
Hayden Allen	3.00
Gus Uslin	3.00
Patrick Fitzgerald	3.00
John Campbell, Sr.	3.00
Robert Keiper	3.00
Eugene Trudeau	3.00
J. W. Trudeau, 8 Hrs. @ .60	4.80
Dewey Walden	4.80
John Campbell, Jr., 5 Hrs. @ .75	3.75

MOTTOR FARM FIRE, NOV. 19

Walter Peltier, 4 Hrs. @ .60	2.40
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Eldore Trombly	2.40	
Arthur Valorose	2.40	
Charles Valorose	2.40	
Walter Hulse	2.40	
Lawrence Lampro	2.40	
J. Keiper, 2 Hrs. @ .60	1.20	
Robert Keiper	1.20	
John Meiers, Jr.	1.20	
Garnet Lavery	1.20	
Raymond Wood	1.20	
Charles Wellspeak	1.20	
Harry Madigan, Jr.	1.20	
Leonard Levernoch	1.20	
John Gardner	1.20	
Emil Schulze	1.20	
John Campbell, Sr.	1.20	
John Campbell, Jr., 2 Hrs. @ .75	1.50	
John Campbell, Jr., Storing equipment	5.00	
54 Permits	5.40	
		<hr/>
Unexpended		\$95.45
		4.55

CHAPTER 505 BRIDGE ACCOUNT

STATE APPROPRIATION

Appropriation		\$100.00
Transfer from reserve		.50
H. W. Madigan, Supt. 32 Hrs. @ .62½	\$20.00	
H. W. Madigan, Car	6.00	
John Peer, Truck 17½ Hrs. @ 1.50	26.25	
W. T. Ryan, Carpenter 13 Hrs. @ .75	9.75	
W. T. Ryan, Tractor Operator, 6 Hrs., .75	4.50	
Alex. Radwich, Laborer 32 Hrs. @ .50	16.00	
Emil Schulze, Laborer 32 Hrs. .50	16.00	
Raymond Wood, Laborer 4 Hrs. .50	2.00	
		<hr/>
		\$100.50

CHAPTER 500

Appropriation, by State		\$200.00
H. W. Madigan, Supt. 24 Hrs. @ .75	\$18.00	
L. Wagner, Truck 4 Hrs. @ 1.50	6.00	
C. Goodell, Truck 8 Hrs. @ 1.50	12.00	
J. Blotz, Truck 16 Hrs. @ 1.50	24.00	
B. Walden, Truck 24 Hrs. @ 1.50	36.00	
J. Galliher, Laborer, 16 Hrs. @ .50	8.00	
R. Wood, Laborer 16 Hrs. @ .50	8.00	
F. Brown, 75 Yds. Gravel	7.50	
E. Levernoch, 55 Yds. Gravel	5.50	
C. A. Pierce, Cement	11.25	
W. D. Walden, Truck	53.40	
	<hr/>	189.65
Unexpended		10.35

OLD AGE ASSISTANCE

Appropriation		\$2,300.00
U. S. Grant		1,825.00
		<hr/>
Total Available		4,125.00
Town Case No. 13	352.50	
Town Case No. 14	297.50	
Town Case No. 12	360.00	
Town Case No. 5	360.00	
Town Case No. 1	300.00	
Town Case No. 6	360.00	
Town Case No. 15	240.00	
Town Case No. 10	360.00	
Town Case No. 16	360.00	
Town Case No. 17	45.00	
Town Case No. 18	12.50	
Town Case No. 19	12.50	
Town of Becket, care of		
Case No. 8	42.50	
Out of Town Case No. 7	360.00	
Out of Town Case No. 11	195.00	
State Case No. 9	105.00	
	<hr/>	3,762.50
Unexpended		<hr/> \$362.50

OLD AGE ADMINISTRATION

Appropriation		40.32
U. S. Grant		60.79
Total Available		<hr/> \$101.11
M. D. E. Tower, stamped envelopes	\$13.88	
Harry Shaw, Mileage, Postage, Phone	40.65	54.53
Unexpended		<hr/> 46.58

PUBLIC WELFARE

Appropriation		\$1,300.00
Special Town Meeting July 17th		500.00
Total Available		<hr/> \$1,800.00
City of Springfield, Hospital Care		
Town Case No. 47	\$256.50	
Out of Town Case No. 55—52 wks. 7.00	364.00	
Out of Town Case No. 56—15½ wks. 8.00	124.00	
J. Connell, Groceries for Town Case No. 23	22.00	
General Baking Co. Case No. 23	10.21	
Town Case No. 23, aid	14.00	
Treasury of U. S., Surplus commodities		
Jan. 1st to Dec. 31st.	21.36	
Samuel J. Reynolds, Part Time supervisor's		
salary and cold storage on butter	26.00	
City of Pittsfield, Care of Town Case		
No. 19 at City Infirmary 12/1/38 to		
2/28/39	78.00	
City of Pittsfield, Care of Case No. 53	350.00	
Mabel Schulze, rent for Case No. 23	26.00	
Town Case No. 42	60.00	
Town Case No. 27	21.00	
House of Mercy, Care of Out of Town		
Case No. 54	9.00	
Town of Hinsdale, Care of Out of Town		
Case No. 58	114.06	
Town Case No. 60	25.00	
State Case No. 59	20.00	
Unexpended		<hr/> 1,541.13 <hr/> 258.87

SNOW REMOVAL & SANDING

Appropriation		\$700.00
Transferred from Reserve		33.62
Total Available		<hr/> 733.62
W. T. Ryan, Plowing snow and repairing tractor	100.48	
H. W. Madigan, plowing snow, sanding and telephone	75.69	
Belle Walden, Truck sanding	53.25	
Ray Wood, Labor	5.75	
John Kelly, Labor	15.00	
Louis Wagner, Truck Sanding	21.00	
Charles Decker, Labor	5.25	
Standard Oil Co., Gas & Oil	85.92	
Morgan Sand & Gravel Co., Sand	7.50	
Claude Goodell, Plowing snow and sanding (truck)	180.25	
James Galliher, Labor	9.25	
Alex. Radwich, Labor	30.50	
John Peer, Truck and Parts	23.75	
Hinsdale Garage, Prestone, spark plugs	5.55	
J. C. Ballou, Gasoline	3.14	
John Gardner, Labor & Mileage	9.50	
Jack Rose, Inc., Bolts, Nuts & Wrench	6.60	
Berkshire Gravel Co., Sand	18.78	
Amos Gallant, Labor	1.50	
Berkshire Tractor Co., Hydraulic Pipe & Connections, Cletrac	11.85	
L. A. Harris, Sharpening Grousers, tape and wire	55.65	
S. G. Moore, 5 Gals. Gas	.88	
Maine Steel Inc., Repairs on Hydraulic Jack	6.58	
	<hr/>	733.62

MACHINERY ACCOUNT

Appropriation		\$730.26
Good Roads Machinery Co.,		
Parts for Grader	88.75	
Standard Oil Co., Gasoline	102.75	
Registry of Motor Vehicles, Plates for Tractor	4.00	
James S. Brown, Gear & Motor Oil	55.68	
Berkshire Tractor Co., 1 set grousers and		
repair to truck rolls	123.47	
Interstate Steel Co., Scraper Blade	25.05	
W. T. Ryan, Work on tractor	17.99	
Jerry Mullen, C. O. D. Charges on scraper		
parts	24.08	
J. C. Ballou, Gas, Oil & Grease	5.80	
		<hr/> 447.57
Unexpended		<hr/> 282.69

W. P. A. ACCOUNT

Appropriation		\$500.00
Transferred to Chapter 90 Maintenance,		
special meeting July 24th		250.00
		<hr/> 250.00
Total Available		250.00
W. D. Walden, Carrying men, car	\$44.64	
Belle Walden, Truck	1.50	
H. W. Madigan, Supt.	10.00	
J. C. Ballou, Dynamite, caps & fuse	91.99	
Carr Hardware Co., Cross-cut saw, wedges		
& Handles	7.35	
Harry Shaw, Postage, telephone & mileage	16.14	
Jos. Blotz, Truck	3.00	
Jacob Zeitler, sharpening tools	4.45	
		<hr/> 179.07
Unexpended		<hr/> 70.93

TRACTOR AND GRADER EARNINGS 1939

Tractor Earnings, Chapter 81	\$341.00	
Grader Earnings, Chapter 81	46.00	
Machinery Account, Unexpended	282.69	
		<hr/>
Must be reappropriated		\$669.69

BERKSHIRE HEALTH DISTRICT

Appropriation	\$126.00
Berkshire Health District, 1939 account	126.00

BECKET FIRE DEPARTMENT

Appropriation	\$ 50.00
Becket Fire Department, fire protection 1939	50.00

SONS & DAUGHTERS CELEBRATION

Appropriation	\$ 35.00
Harry C. Shaw	35.00

RESERVE ACCOUNT

Appropriation		\$400.00
Transferred to Officers Bonds	\$ 7.50	
Chapter 90 Maintenance	.67	
Chapter 505	.50	
Workmen's Compensation	54.52	
Snow Removal	33.62	
Bridge Account	24.16	
Town Officers	22.86	
Chapter 81	.02	
	<hr/>	143.85
Unexpended		<hr/> \$256.15

FIRE INSURANCE ON BUILDINGS

Appropriation	\$100.00
E. H. Pierce, Insurance on Town Buildings, weights, measures, machinery	87.35
	<hr/>
Unexpended	12.65

OFFICERS BONDS

Appropriation	\$30.00
Transferred from Reserve	7.50
	<hr/>
Total Available	37.50
Jane M. Ranshousen, Treasurer Bond	\$12.50
Charles H. Kilmer, Bond for Deputy Collector	10.00
Massachusetts Bonding & Ins. Co. Collectors Bond	15.00
	<hr/>
	\$37.50

DISCOUNT ON NOTES

Appropriation		\$50.00
Lincoln R. Young Co., 87 days discount		
@ .90	10.88	
C. A. R. Simmons, Certification of Note	2.00	
	<hr/>	12.88
Unexpended		<hr/> 37.12

SNOW FENCE ACCOUNT

Appropriation		\$300.00
H. W. Madigan, Supt.	\$44.37	
H. W. Madigan, Car.	5.37	
Amos Gallant, Labor	8.00	
Emil Schulze, Labor	34.50	
Louis Wagner, Truck	16.25	
Joseph Blotz, Truck	41.25	
Claude Goodell, Truck	10.00	
Edward Gallant, Labor	21.00	
Edward Leighton, Labor	21.00	
Francis Lane, Labor	20.00	
Henry May, Labor	12.00	
James Galliher, Labor	12.00	
Harold Burnham, Labor	12.00	
Pierson Hardware Co., Wire	11.25	
Carr Hardware Co., Fence posts & Fence	25.30	
	<hr/>	294.29
Unexpended		<hr/> 5.71

TREE WARDEN ACCOUNT

Appropriation		\$25.00
H. W. Madigan, Supt.	\$2.50	
H. W. Madigan, Car	.75	
Emil Schulze, Labor	6.00	
Edward Gallant, Labor	6.00	
Edward Leighton, Labor	4.50	
James Galliher, Labor	3.00	
Harold Burnham, Labor	2.00	
	<hr/>	24.75
Unexpended		<hr/> .25

MISCELLANEOUS ACCOUNT

Appropriation		\$575.00
Wm. Shandoff, Supplies	\$5.45	
Hobbs & Warren Co., Supplies	8.54	
Third Nat'l Bank & Trust Co., Check Books & Service Charge	9.00	
C. A. R. Simmons, Postage, Mileage, Phone, recording deeds, cleaning Town Hall	38.52	
H. C. Shaw, Mileage, Postage, Phone	59.02	
Skyline Press, 130 Town Reports, envelopes, ballots	124.50	
Donald H. Hall, 18 Real Estate Transfers	7.20	
S. G. Moore, Postage, Telephone, Mileage	14.51	
C. T. Brigham, paper cups & spoons, Town Meeting	1.60	
Berkshire County Selectmen's As- sociation, Selectmen's dues	6.00	
C. A. R. Simmons, trip to Boston Chapter 81 & 90	7.50	
John Peer, trip to Boston, Chapter 81 & 90	13.50	
Carr Hardware Co., Lamp Socket, Selectmen's office	1.33	
Barre Gazette, Collectors Forms	14.25	
Pittsfield Electric Co., Lights for Garage	6.00	
John L. Peer, Postage, Mileage, Telephone	42.13	
Margaret Schulze, Postage, Mileage, Tele- phone, Attending Assessors meeting	12.03	
M. D. E. Tower, 500 Stamped Envelopes	13.88	
Mary A. Schulze, 1 load split wood, Town Hall	4.00	
John Meiers, Damage to car	2.50	
Wm. Lavellee, 1 Board Sign	2.25	
B. & A. R. R., Rent of Land	1.00	
Walter S. Dickie, Registering deeds	4.00	
Harry Olds, Mileage, Postage	6.78	
Ernest Schulze, Mileage, Attending Assessors Meeting	5.60	
		<hr/> 411.00
Unexpended		<hr/> 163.91

TOWN OFFICERS

Appropriation		\$700.00
Transferred from Reserve		22.86
		<hr/>
Total Available		722.86
C. A. R. Simmons, drawing juryman, taking registrars list, certifying nomination papers registration meetings	8.60	
H. C. Shaw, registration, listing voters	17.76	
Amos Gallant, tending ballot box, posting warrant, building fire	6.50	
Amos Gallant, dog officer	14.80	
Elizabeth Gallant, teller	3.00	
David Watson, teller	3.00	
John Peer, Moderator, listing voters, registra- tion meetings	14.20	
Joseph Blotz, animal inspector	25.00	
C. A. R. Simmons, clerk, treasurer & select- men's salary	200.00	
Harry Shaw, Selectmen's Salary	50.00	
John L. Peer, Selectmen's Salary	125.00	
Harry Olds, Assessors salary, chairman	50.00	
Mary Baack, Assessors salary	30.00	
Ernest Schulze, Assessors salary	30.00	
Margaret Schulze, Collectors Salary	100.00	
Florence Simmons, Chairman School Com- mittee Salary	25.00	
Mae Sanderson, Salary School Committee	5.00	
Archie Daigle, Salary, Sealer of Weights & Measures	10.00	
George Ende, Inspector of Slaughtering	5.00	
	<hr/>	722.86

BRIDGE ACCOUNT

Appropriation		\$600.00
County Appropriation		150.23
Transferred from Reserve		24.16
		<hr/>
Total Available		774.39
H. W. Madigan, Supt.	\$95.29	
H. W. Madigan, Car	24.73	
Belle Walden, Truck	37.50	

John Peer, Truck	26.25	
John Peer, Rent of Gas Pump	15.00	
Claude Goodell, Truck	52.50	
Joseph Blotz, Truck	7.50	
Raymond Wood, Labor	26.25	
W. T. Ryan, Carpenter & Tractor Operator	54.49	
Alex. Radwich, Labor	65.25	
Alex Radwich, 25 Bags	\$ 1.25	
John Gardner, Labor	36.25	
James Galliher, Labor	29.75	
Henry May, Labor	10.50	
Charles Decker, Labor	4.00	
Ed. Leighton, Labor	9.50	
Emil Schulze, Labor	8.50	
Andrew Methe, Labor	2.50	
Edward Gallant, Labor	2.50	
Berkshire Gravel Co., Sand & Stone	59.18	
J. C. Ballou, Lumber, Cement, Nails, Gas, & Oil	178.58	
L. A. Harris, Spark Plugs	.75	
Prierson Hardware Co., Reinforcement Steel	2.21	
W. R. McCulloch, Bridge Plank, 604 ft.	24.16	
		<hr/>
		774.39

CHAPTER 81

Appropriation		\$765.00
Transferred from Reserve		.02
State		7,650.00
		<hr/>
Total Available		8,415.02
H. W. Madigan, Supt.	\$700.00	
H. W. Madigan, Car	192.37	
H. W. Madigan, Telephone	1.60	
James Galliher, Labor	323.00	
John Gardner, Labor	167.75	
John Gardner, Car	9.84	
John Kelly, Labor	110.25	
W. T. Ryan, Labor, Carpenter & Tractor Driver	161.25	
Amos Gallant, Labor	41.50	
Charles Decker, Labor	245.00	
Hubert Methe, Labor	34.00	
Henry May, Labor	295.00	

Harold Burnham, Labor	280.25	
Emil Schulze, Labor	306.00	
Edward Leighton, Labor	292.25	
James Sanderson, Labor	121.75	
Francis Lane, Labor	245.00	
Edward Gallant, Labor	304.00	
John Wagner, Labor	35.00	
Andrew Methe, Labor	154.50	
William Walden, Labor	8.00	
Dewey Walden, Labor	3.50	
Willie Hull, Labor	57.50	
Harry Shaw, Labor	5.00	
Ray Wood, Labor	91.50	
Joseph Gillette, Team	35.00	
Henry Lampro, Drill Operator	18.00	
Louis Wagner, Truck	18.00	
Claude Goodell, Truck	287.55	
John Peer, Truck	363.64	
Belle Walden, Truck	498.96	
Joseph Blotz, Truck	541.58	
	<hr/>	5,948.54
Town of Becket, Compressor	\$16.00	
Universal Crane Co., Crane	132.50	
Grader, State Owned	46.00	
Tractor, Town Owned	341.00	
	<hr/>	535.50
Carr Hardware Co., Salt	5.00	
J. C. Ballou, Salt, Cement, Tools, Lumber	102.69	
Earl Levernoch, Gravel	139.15	
Frank Howard, Salt & Grindstones	27.75	
Pierson Hardware Co., Dynamite & Tools	55.43	
Morgan Sand & Gravel Co., Sand	1.80	
Berkshire Gravel Co., Sand & Stone	510.93	
L. P. Adam, Chloride	21.00	
E. S. Sirene Co., Asphalt	850.70	
American Tar Co., Tar	66.00	
C. A. Pierce, Cement	14.00	
Jacob Zeitler, Sharpening Tools	6.50	
Berger Metal Culvert Co., Culverts	115.63	
J. B. Cranston, Gravel	14.40	
	<hr/>	1,930.93
		<hr/>
		8,415.02

CHAPTER 90, MAINTENANCE

Town Appropriation		\$ 500.00
County Appropriation		1,000.00
State Appropriation		1,000.00
Transferred from Reserve		.67
		<hr/>
Total Available		2,500.67
H. W. Madigan, Supt.	\$72.50	
H. W. Madigan, Car	21.75	
John Kelly, Labor	28.50	
Harold Burnham, Labor	34.50	
Charles Decker, Labor	47.50	
James Sanderson, Labor	28.00	
Henry May, Labor	34.50	
Emil Schulze, Labor	44.50	
John Gardner, Labor	44.00	
James Galliher, Labor	45.50	
Francis Lane	47.50	
Ray Wood, Labor	30.50	
• Edward Gallant, Labor	19.25	
Edward Leighton, Labor	21.75	
Hubert Methe, Labor	7.25	
Andrew Methe, Labor	3.25	
Willie Hull, Labor	5.00	
	<hr/>	535.75
Claude Goodell, Truck,	148.92	
Belle Walden, Truck	79.49	
John Peer, Truck	86.93	
Joseph Blotz, Truck	61.81	
	<hr/>	377.15
Hutchinson Sand & Gravel Co., Sand	93.79	
American Tar Co., Tar	1,305.72	
Berkshire Gravel Co., Grits	188.26	
	<hr/>	1,587.77
		<hr/>
		\$2,500.67

RECAPITULATION 1939

Old Age Assistance		\$3,762.50
Old Age Administration		54.53
Machinery		447.57
Snow Removal & Sanding		733.62
Sons & Daughters		35.00
Chapter 500		189.65
Old Bills		4.37
Berkshire Health District		126.00
Cemetery		55.00
Discount on Notes		12.88
Public Welfare		1,541.13
School Doctor		499.92
Insurance on Buildings		87.35
Workmen's Compensation		299.52
Officers Bonds		37.50
Becket Fire Department		50.00
Miscellaneous		411.09
Town Officers		722.86
Chapter 81, Labor and Material, omitting Tractor and Grader earnings		8,028.02
W. P. A.		179.07
Snow Fence		294.29
Tree Warden		24.75
Eden Glen Pond		2.10
Bridge Account		774.39
Forest Warden Account		95.45
Chapter 505, Bridge Account		100.50
Chapter 90, Maintenance		2,500.67
		<hr/>
Total Selectmen's Orders		\$21,069.73
Reserve Account	\$143.85	
Tractor & Grader Earnings, Chapter 81	387.00	

TOTAL UNEXPENDED

Old Age Assistance, must be reappropriated	\$352.50
Old Age Administration, must be reappropriated	46.58
Machinery, must be reappropriated	282.69
Reserve	256.15
Chapter 500	10.35
Old Bills	5.63
Discount on Notes	37.12
Public Welfare	258.87
School Doctor	.08
Insurance on Buildings	12.65
Miscellaneous	163.91
W. P. A.	70.93
Snow Fence Account	5.71
Tree Warden	.25
Eden Glen	22.90
Forest Warden	4.55
Board of Health	50.00
Soldier's Relief	100.00
	<hr/>
	\$1,680.87

JOHN L. PEER,
HARRY C. SHAW,
C. A. R. SIMMONS,
Board of Selectmen.

SONS & DAUGHTERS REPORT

F. H. Goodrich, Lemons	\$3.10	
Celia Roberts, Costumes	2.00	
C. T. Brigham, Co., Paper napkins, plates & spoons	4.42	
H. C. Shaw, Mileage & Time	23.28	
<i>Joseph Cohen, Printing</i>	<hr/>	
		\$35.20

HARRY SHAW, President.

TREASURER'S REPORT

RECEIPTS

Cash on hand January 1, 1939	\$1,603.09	<i>note</i>
Taxes 1936	120.14	
Taxes 1937	1,139.63	
Taxes 1938	736.49	
Taxes 1939	3,844.37	
Motor Excise 1936	40.68	
Motor Excise 1937	4.89	
Motor Excise 1938	32.93	
Motor Excise 1939	457.41	
Interest on taxes	128.39	
Income tax	892.84	
Mass School Fund	1,307.40	
School Supt.	384.49	
High School Transportation	972.64	
High School Tuition	921.80	
Tuition of Children	382.06	
Loss of Taxes	3,263.13	
Highways of Chapter 232 of 1939	2,889.79	<i>Reduce Tax</i>
Animal Inspection	12.50	
State Aid for Highways	14,030.74	
Old Age Assistance, U. S. Grant	1,825.00	
Old Age Administration	60.79	
Old Age Assistance, State	1,387.17	
Old Age Assistance, Towns	115.00	
County Dog Refund	92.76	
Dog Licenses	114.60	
County Aid to Highway Maintenance	800.00	
Welfare, Towns	453.35	
Welfare, Individuals	122.49	
Selectmen's Licenses	353.00	
Revenue Loan	5,000.00	
Road Machinery	32.94	
Refund charges Sealer Weights and Measures	3.76	
Bridges, County	150.23	
	<hr/>	\$43,676.50

EXPENDITURES

State Tax	\$720.00
State Parks	11.86
State Audit	120.03
County Tax	410.19
Revenue Loan	5,000.00
Veterans' Exemption	1.58
Dog Licenses	114.60
Tax Refund, 1939	4.00
School Orders	7,500.00
Selectmen's Orders	21,069.73
Cash on hand Dec. 31, 1939	685.74
Cash in Bank, Dec. 31, 1939	8,038.77
	<hr/>
	\$43,676.50

8724.51

CASSEUS A. R. SIMMONS,

Treasurer.

TOWN CLERK'S REPORT

Male dogs licensed, 35	\$70.00	
Female dogs licensed, 7	35.00	
Spayed female dogs licensed, 10	20.00	
	<hr/>	\$125.00
Fees retained		10.40
		<hr/>
		114.60

HUNTING AND FISHING LICENSES ISSUED

Resident Citizens' fishing, 6	\$12.00	
Resident Citizens' Hunting, 9	18.00	
Resident Citizens' Sporting, 8	26.00	
Resident Citizens' female and minor, 4	5.00	
Resident Citizens' Sporting, free 6		
Duplicate license, 1	.50	
	<hr/>	61.50
Fees retained		6.75
		<hr/>
		\$54.75

BIRTHS

June	25	Ronald Wood, son of Clinton L. Wood and Dorothy M. (Gallant) Wood.
July	7	James Comerford, son of Mathew R. Comerford and Nina M. (Methe) Comerford.
Sept.	12	Beverly Jane Burnham, daughter of George N. Burnham and Dorothy (Leighton) Burnham.
Sept.	23	Christine Ann Gallant, daughter of Edward Gallant and Arlene (Conley) Gallant.

DEATHS

Jan.	1	Ferris F. McSweeney, aged 51
Aug.	26	James Sanderson, aged 53
Oct.	30	Bertha F. Ende, aged 67
Dec.	22	Frances Emile Decker, aged 79

MARRIAGES

Sept.	4	Anthony William Romeo and Lorna Augusta Walden.
Nov.	4	Alfred Anthony Cimmino and Rosalie Emma White.

CASSEUS A. R. SIMMONS,
Town Clerk.

ASSESSORS' REPORT

Table of Aggregates of Polls, Property and Taxes,
As Assessed Jan. 1, 1939

Number of partnerships, corp., and persons assessed		109
Number of male polls		86
Value of assessed personal estate		\$26,314.00
Value of assessed real estate:		
Buildings exclusive of land	\$58,830.00	
Land exclusive of buildings	117,731.00	176,561.00
		<hr/>
Total value of assessed real estate		202,875.00
Tax Rate Per \$1,000.00—\$25.00		
Taxes For State, County and Town Purposes, Including Overlay		
On Personal Estate	\$657.85	
On Real Estate	4,414.02	
On Polls	172.00	
	<hr/>	
	Total	\$5,234.87

Number of Live Stock Assessed

Horses (1 year old or over)	35
Neat Cattle:	
Cows, 1 year old or over	114
Yearlings, bulls, heifers, etc., (1 yr. or over)	70
Swine	5
Sheep	49
Fowl	1,066
Number of Dwelling Houses Assessed	90
Number of Acres of land assessed	13,258
Omitted Assessments:	
Valuation of Land	70
Valuation of Bldgs.	300
	<hr/>
	370

Tax: \$9.25

RECAPITULATION 1939

Town Appropriation:		
(a) To be raised by taxation	\$17,441.00	
(b) to be taken from available funds	1,180.26	
	<hr/>	
		18,621.26
Overlay deficit of 1926		2.00

STATE TAX:

	1939 Estimates	1938 Underestimates	
State tax	720.00	360.00	
State audit	120.03		
State parks	13.22	.71	
Veterans Exempt.	1.63	.12	
	<hr/> 854.88	<hr/> 360.83	1,215.71
County tax			410.19
Overlay of current year			329.46
			<hr/>
Gross Amount to be raised			\$20,578.62

ESTIMATED RECEIPTS AND AVAILABLE FUNDS

Income tax	1,024.34
Corporation Taxes	31.06
Reimbursement on account of state owned land	3,263.13
Motor Vehicle Excise	400.00
Licenses	300.00
Health and Sanitation	12.50
Charities	300.00
Old Age Assistance	500.00
Schools	3,000.00
Interest on taxes	100.00
Chapter 405, Acts of 1939	2,889.79
	<hr/>
Total estimated receipts	11,820.82
Overestimates of previous year:	
County tax	33.67
Available funds March 2, 1939	3,480.26
	<hr/>

Total estimated receipts and available funds	15,334.75
Net amount to be raised by taxation on	
Polls and Property	5,243.87
Number of polls 86 at \$2.00 each	172.00
Personal Property Value \$26,314 Rate \$25	657.85
Real Estate, Value \$176,561 Rate \$25	4,414.02
	5,243.87

Inventory of Town Property in 1939

Personal Property:	
Town Hall furniture	250.00
Road machinery, tools & tractor	1,000.00
Snow plow & tractor	2,000.00

Library	300.00
Forest warden equipment	200.00
	<hr/>
	3,750.00
Real Estate:	
Town hall Right and Hall	1,025.00
2 school houses	1,500.00
Part of Bennett Place & Garage	2,100.00
Part of Campbell Lot	75.00
King Lot	300.00
Hamilton Lot	600.00
Sternable Lot	200.00
Beach Lot	100.00
Howland Lot	200.00
	<hr/>
	\$6,100.00

(Signed) HARRY D. OLDS,
ERNEST F. SCHULZE,
MARY BAACK.

TAX COLLECTOR'S REPORT

1936 Property and Poll Taxes

Pd. Treas. in 1936 prop. taxes	\$6,614.11	Warrant prop tax	\$9,018.68
Pd. Treas in 1936 poll taxes	168.00	Warrant poll tax	172.00
Abatement of prop. taxes	118.60		
Transferred to Tax Title	182.60		
Abated in 1937 poll taxes	4.00		
Abated in 1937 prop. taxes	2.20		
Pd. Treas. in 1937 prop. taxes	780.68		
Collected by Tax Title	35.20		
Pd. Treas. in 1938	1,165.15		
Pd. Treas in 1939	120.14		
	<hr/>		<hr/>
	\$9,190.68		\$9,190.68

1936 Excise Taxes

Pd. Treas in 1936	\$231.62		\$563.66
Pd. Treas. in 1937	235.98		
Pd. Treas. in 1938	32.90		
Abated in 1938	2.00		
Collected in 1939	40.68		
Uncollected	20.48		
	<hr/>		<hr/>
	\$563.66		\$563.66

1936 Int. Collected in 1939—\$23.11

1937 Property and Poll Taxes

Pd. Treas in 1937 prop. taxes	\$6,052.30	Prop. warrant	\$8,565.14
Abated prop. taxes	117.30	Poll warrant	158.00
Certified to tax title	195.30		
Pd. Treas in 1937 poll taxes	134.00		
Pd. Treas. in 1938 poll taxes	22.00		

Abated in 1938 poll taxes	2.00	
Pd. Treas. in 1938 prop. taxes	999.55	
Pd. Treas in 1939 prop. taxes	1,139.63	
Abated prop. taxes in 1939	3.36	
Uncollected	57.70	
	<hr/>	<hr/>
	\$8,723.14	\$8,723.14

1937 Motor Vehicle Excise Taxes

Pd. Treas in 1937	280.42	Warrants	\$618.72
Abated in 1937	25.87	Additional	
Abated in 1938	95.32	Warrant	50.90
Pd. Treas. in 1938	236.01		
Pd. Treas. in 1939	4.89		
Uncollected	27.11		
	<hr/>		<hr/>
	\$669.62		\$669.62

1937 Int. Collected in 1939—\$78.03

1938 Property and Poll Taxes

Pd. Treas. Prop. Taxes in 1938	\$4,727.46	Real Estate warrant	\$5,889.11
Abated Prop. Taxes	100.66	Personal warrant	812.46
Certified to tax title	69.30	Poll tax	146.00
Pd. Treas. poll taxes in 1938	118.00	Detailed taxes	
Pd. Treas. in 1939 poll taxes	16.00	More than warrant	.01
Abated poll taxes in 1939	10.00		
Uncollected poll taxes	2.00		
Pd. Treas. in 1939 prop. taxes	720.49		
Abated prop. taxes	2.65		
Uncollected	1,081.01		
	<hr/>		<hr/>
	\$6,847.57		\$6,847.57

1938 Motor Vehicle Excise Taxes

Pd. Treas. in 1938	\$467.23	Excise taxes	
Pd. Treas. in 1939	32.93	warrants	836.28
Abated in 1938	316.22		
Uncollected	19.90		
	<hr/>		<hr/>
	\$836.28		\$836.28

1938 Int. Collected in 1939—\$25.55

1939 Property and Poll Taxes

Pd. Treas. prop.		Real Est. warrant	\$4,414.02
taxes	\$3,724.37	Personal tax warrant	657.85
Abated prop. taxes	171.78	Poll tax warrant	172.00
Uncollected	1,184.97	Additional real est.	9.25
Pd. Treas. Poll tax	116.00		
Abated and refunded	4.00		
Abated poll taxes	18.00		
Uncollected poll	34.00		
	<hr/>		<hr/>
	\$5,253.12		\$5,253.12

1939 Motor Vehicle Excise Taxes

Pd. Treas. in 1939	\$457.41	Warrants	\$538.77
Abated	10.06		
Uncollected	71.30		
	<hr/>		<hr/>
	\$538.77		\$538.77

1939 Int. Collected \$1.70

MARGUERITE E. SCHULZE,
Collector of Taxes.

AUDITOR'S REPORT

I have compared the vouchers with the Treasurer, and have examined the books of the Selectmen, Treasurer, Town Clerk and Collector.

MARGUERITE E. SCHULZE,
Auditor.

FINANCIAL REPORT OF THE SCHOOL COMMITTEE

Appropriation		\$7,500.00
Maude S. May, teacher	\$1,235.00	
Martha Gardner, teacher	1,140.00	
Gladys Leasot, art supervisor	100.00	
Massachusetts Retirement	125.00	
J. J. Morgan Supt.	408.24	
J. J. Rolfe, Supt.	250.00	
Superintendent's expenses	25.00	
City of Pittsfield, High School Tuition	492.45	
City of Pittsfield, Elementary Tuition	110.24	
Town of Dalton, High School Tuition	660.73	
Town of Dalton, Elementary Tuition	61.26	
Frank Couture, Elementary Transportation	654.50	
Ivah Withers, Elementary Transportation	153.60	
Thomas Zarvis, Elementary Transportation	251.00	
Frank Couture, High School Transportation	9.00	
Joseph Loehr, High School Transportation	77.30	
C. A. Wallin, High School Transportation	1,116.00	
Elmer Radwich, High School Transportation	3.00	
Ivah Withers, High School Transportation	20.00	
Nina Comerford, High School Transportation	1.50	
Text Books	172.62	
Stationery and Supplies	69.12	
Erwin Levernoch, janitor	131.65	
Fuel	125.59	
Lights	12.49	
Repairs	13.98	
Library	18.98	
Health	1.60	
Miscellaneous	46.15	
School Committee, attending joint committee meetings	14.00	
		\$7,500.00

BERTHA POMEROY,
 MAY SANDERSON,
 FLORENCE SIMMONS,
 School Committee.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee of Washington, Mass.:

I hereby submit my first annual report.

ENROLLMENT

The following table shows the school population in the Valley School as of October 1, 1939.

Teacher	Grades	I	II	III	IV	V	VI	VII	VIII	Totals
Gardner, Mrs. M.		4	5	7	4					20
May, Mrs. Maude						7	4	7	5	23

The total of 43 pupils is 8 more than last year. Joseph Loehr is attending grade VI in Pittsfield, while Peter Loehr attends the third grade in Dalton. Thus we have 45 elementary school pupils.

HIGH SCHOOL PUPILS

Dalton High School

Grade XII, Robert Keiper, Kathleen Sanderson, Emma Walden; Grade XI, Elizabeth Sanderson; Grade X, Edith Radwich; Grade IX, Arnold Radwich, Norman Sanderson.

Pittsfield Senior High School

Grade X, Ralph Simmons; Grade XI, Carl Peer.

Pittsfield Vocational School

Grade XI, Harry Madigan; Grade X, Charles Lane.

Pittsfield St. Joseph's High School

Grade X, Stella Methe; Grade IX, William Robinson.

Total pupils in High School and Vocational School, 13. Grand total Washington pupils, 56. This is five more than last year.

HIGH SCHOOL TUITION RATES

Tuition rates have changed but little this year. The rate at Dalton has increased \$2.44, having gone up from \$102.56 to \$105. The Pittsfield High School tuition has decreased \$1.81 having gone from \$100.63 to \$98.82. The Pittsfield Junior High rate is now \$93.40, an increase of \$.55. Vocational School costs \$100 per year.

WASHINGTON

The school committee received the following reimbursements from the Commonwealth during 1939:

General School Fund: Part I	\$512.50
General School Fund: Part II	1,307.40
Tuition of State Wards	382.06

Account of Union Superintendent	384.49	
High School Tuition	921.80	
High School Transportation	972.64	
Vocational Tuition	90.00	
Vocational Transportation	90.47	
	<hr/>	
Total 1939 reimbursements	\$4,661.36	
Total 1939 expenditures		\$7,500.00
Total 1939 reimbursements		4,661.36
		<hr/>
Net Cost of High and Elementary Education 1939		\$2,838.64

BUDGET FOR 1940

1. Teachers' Salaries	\$2,600.00	
2. Textbooks	50.00	
3. Stationery and supplies	60.00	
4. Janitor	125.00	
5. Fuel	135.00	
6. Lights	12.00	
7. Library	20.00	
8. Health (if member B.H.U.)	00.00	
9. Local Transportation	1,100.00	
10. High School transportation	1,200.00	
11. Elementary tuition	140.00	
12. High School tuition	1,300.00	
13. Superintendent's salary and expense	625.00	
14. New equipment and repairs	100.00	
15. Miscellaneous	33.00	
	<hr/>	
Total 1940 Budget		\$7,500.00

SCHOOL BUILDING

At the present time our seating accommodations are inadequate to take care of the increase in the number of children. Both teachers are handicapped by the lack of space.

To describe in detail the building needs of the town would be superfluous inasmuch as former superintendents have brought such needs to the attention of the townspeople on a number of occasions. The Washington educational plant is far below accepted standards but undoubtedly the situation will be adequately remedied when town finances and public opinion warrant action.

EQUIPMENT

In another two years all our textbooks will be up to date ones. During the past year new histories and a set of Modern Wonder Books were bought for grades seven and eight. In addition a set of Encyclopedias, a map and a globe were purchased. At the present time we need new music books. With a few additional purchases our textbook situation will compare very favorably with that of other schools.

REPORT OF THE SCHOOL NURSE

January 19, 1940.

Mr. John Rolfe,
Superintendent of Schools,
Hinsdale, Mass.
Dear Mr. Rolfe:

I herewith submit the annual report of health work done in Washington for 1939.

The usual physical examinations were made by the physician, assisted by the nurse in the fall. Defective tonsils and teeth again head the list of defects. We are glad to report the removal of tonsils and adenoids in one child and the correction of defective vision in two children. Plans are being made by parents of several more children for corrections.

A summary of the defects found in the physical examination follows:

Skin	2
Nose and throat	14
Orthopedic	2
Lymph nodes	4
Nutrition	3
Dental	11

Communicable disease incidence has been very low, with a few cases of measles. On the preventive side seventeen children were immunized against diphtheria.

Respectfully submitted,

ESTHER E. McCORMICK, R.N.,
School Nurse.

REPORT OF ART SUPERVISOR

Mr. John Rolfe,
Superintendent of Schools,
Washington, Mass.

Dear Mr. Rolfe:

During the past year drawing has been correlated with many school subjects. The older group work together and have made up and arranged some very good posters. This initiative ability is what I try to bring out. When a child takes home the art lesson and builds up a larger and more complete project from it, I feel that he is getting something worth while.

I wish to stress the fact that it is the freehand work and free expression in the lower grades that count. We often have this fact demonstrated. For an example; when a child comes from another school where he has not had freehand drawing he finds it difficult because he has not had the right foundation on which to build.

Drawing is a very important subject in the rural community. Handwork is being used every day by the parents of the children in school. Mothers make their children's clothes, fathers do the papering and painting, signs must be printed, measuring done and so on.

Last year one child took an art course at the Museum in Pittsfield. I only wish that more children could have this opportunity for advancement.

In closing, I wish to thank all those who have aided me in my work during the past year.

Respectfully submitted,

GLADYS F. LEASOT,

Art Supervisor.

January 3, 1940.

Conclusion

The five months that I have spent as superintendent in Washington have been very pleasant ones, due chiefly to the wholehearted cooperation of the teachers and school committee. The teachers of the Washington school although operating under many physical facilities handicaps are nevertheless providing the children with the background necessary for successful pursuance of secondary school work.

Respectfully submitted,

J. J. ROLFE,

Superintendent of Schools.

REPORT OF AN AUDIT

December 27, 1939

To the Board of Selectmen
Mr. John L. Peer, Chairman
Washington, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Washington for the period from December 15, 1938 to December 11, 1939, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Washington for the period from December 15, 1938, the date of the previous audit, to December 11, 1939, and submit the following report thereon.

The financial transactions, as entered on the records of the several departments receiving or disbursing town funds or sending out bills for collection, were examined and checked in detail.

Ledger accounts were compiled, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on December 11, 1939.

The surety bonds of the town officials required to furnish them for the faithful performance of their duties, were examined and found to be in proper form.

The receipts for licenses issued by the selectmen were checked with the records of licenses granted, the payments to the treasurer verified and the surety bonds filed with the town by individuals to whom liquor licenses were granted were examined and checked with the record of licenses issued.

The books and accounts of the treasurer were examined and checked. The receipts, as recorded, were compared with the records in the departments collecting money for the town and with the other sources from which money was paid into the town treasury, while the payments were checked with the selectmen's orders. The cash book additions were verified and the cash balance on December 11, 1939, was proved by a reconciliation of the bank balance with a statement received from the bank.

The computation of the tax rate by the assessors was checked, and it was noted that an appropriation of \$250 from available funds voted at a special town meeting held July 24, 1939, was not used in the determination of the 1939 tax rate. Attention is called to Section 15A, Chapter 41, General Laws, which requires the town clerk, as soon as a vote appropriating money becomes effective to certify to the assessors each appropriation in detail and the provision made for meeting the same. It is essential that the provisions of the above-mentioned section be followed, so that the assessors may be enabled to comply with the provisions of

Section 23, Chapter 59, General Laws, in computing the tax rate.

The books and accounts of the tax collector were examined and checked in detail. The tax accounts outstanding at the time of the previous examination were audited, and all subsequent commitments were added and proved with the assessors' warrants. The collections as recorded were checked, the payments to the treasurer were verified, the abatements as recorded were compared with the assessors' record of abatements granted, and the outstanding accounts were listed and proved.

Verification of the outstanding accounts was made by sending notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received, it appears that the outstanding accounts, as listed, are correct.

The tax title deeds in the custody of the treasurer were listed and checked with the accounts of the treasurer and the collector.

The accounts of the public welfare department, including the bureau of old age assistance, were examined. The departmental records of charges were analyzed, the recorded collections were compared with the payments to the treasurer, and the outstanding accounts were listed and proved.

The financial accounts of the town clerk were examined and checked. The receipts for dog and sporting licenses were checked with the records of licenses issued. The payments to the treasurer and to the Division of Fisheries and Game were verified and the cash on hand December 11, 1939, was proved by actual count.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's cash and summaries of the tax and departmental accounts.

For the co-operation received from the several town officials while engaged in making the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

Assistant Director of Accounts

RECONCILIATION OF TREASURER'S CASH

Samuel G. Moore, Treasurer.

Balance December 15, 1938, per previous audit,	\$1,554.00	
Receipts December 15 to 31, 1938,	2,413.54	
		\$3,967.54
Payments December 15 to 31, 1938,	\$2,364.45	
Balance December 31, 1938,	1,603.09	
		\$3,967.54
Balance January 1, 1939,	\$1,603.09	
Receipts January 1 to February 16, 1939,	7,312.93	
		\$8,916.02
Payments January 1 to February 16, 1939,	\$2,417.53	
Balance February 16, 1939,	6,498.49	
		\$8,916.02

Casseus A. R. Simmons, Treasurer

Balance February 17, 1939,	\$6,498.49	
Receipts February 17 to December 11, 1939,	32,560.58	
		\$39,059.07
Payments February 17 to December 11, 1939,	\$30,325.17	
Balance December 11, 1939:		
Pittsfield Third National		
Bank and Trust Company,	8,733.90	
		\$39,059.07

Pittsfield Third National Bank and Trust Company

Balance December 11, 1939, per statement,		\$15,702.73
Balance December 11, 1939, per check book,	\$8,733.90	
Outstanding checks December 11, 1939, per list	6,968.83	
		\$15,702.73

TAXES—1936

Outstanding December 15, 1938, per previous audit,		\$140.14
Payments to treasurer December 15 to 31, 1938,	\$20.00	
Outstanding December 31, 1938,	120.14	
		\$140.14
Outstanding January 1, 1939,		\$120.14
Payments to treasurer January 1 to		
December 11, 1939,		\$120.14

TAXES—1937

Outstanding December 15, 1938, per previous audit,		\$1,225.89
Payments to treasurer December 15 to		
December 31, 1938,	\$25.20	
Outstanding December 31, 1938,	1,200.69	
		\$1,225.89
Outstanding January 1, 1939,		\$1,200.69
Payments to treasurer January 1 to		
December 11, 1939,	\$1,039.58	
Outstanding December 11, 1939, per list,	161.11	
		\$1,200.69

TAXES—1938

Outstanding December 15, 1938, per previous audit,		\$1,923.70
Payments to treasurer December 15 to 31, 1938,	\$91.54	
Outstanding December 31, 1938,	1,832.16	
		<u>\$1,923.70</u>
Outstanding January 1, 1939,		<u>\$1,832.16</u>
Payments to treasurer January 1 to		
December 11, 1939,	\$662.24	
Abatements January 1 to December 11, 1939,	10.00	
Outstanding December 11, 1939, per list,	1,159.92	
		<u>\$1,832.16</u>

TAXES—1939

Commitments per warrants,	\$5,243.87	
Abatements after payment, refunded,		
January 1 to December 11, 1939,	4.00	
		\$5,247.87
Payments to treasurer January 1 to		
December 11, 1939,	\$3,720.24	
Abatements January 1 to December 11, 1939,	193.78	
Outstanding December 11, 1939, per list,	1,333.85	
		<u>\$5,247.87</u>

MOTOR VEHICLE EXCISE TAXES—1936

Outstanding December 15, 1938, per previous audit,		\$61.16
Outstanding December 31, 1938,		\$61.16
		<u>\$61.16</u>
Outstanding January 1, 1939,		
Payments to treasurer January 1 to		
December 11, 1939,	\$30.68	
Outstanding December 11, 1939, per list,	30.48	
		<u>\$61.16</u>

MOTOR VEHICLE EXCISE TAXES—1937

Outstanding December 15, 1938, per previous audit,		\$32.00
Outstanding December 31, 1938,		\$32.00
		<u>\$32.00</u>
Outstanding January 1, 1939,		
Payments to treasurer January 1 to		
December 11, 1939,	\$4.89	
Outstanding December 11, 1939, per list,	27.11	
		<u>\$32.00</u>

MOTOR VEHICLE EXCISE TAXES—1938

Outstanding December 15, 1938, per previous audit,	\$23.63	
Additional commitment per warrant,		
December 15 to 31, 1938,	29.20	
		\$52.83
Payments to treasurer December 15 to 31, 1938,	\$2.00	
Outstanding December 31, 1938,	50.83	
		<u>\$52.83</u>

Outstanding January 1, 1939,	\$50.83	
Additional commitment January 1 to December 11, 1939,	2.00	
		\$52.83
Payments to treasurer January 1 to December 11, 1939,	\$32.93	
Outstanding December 11, 1939, per list,	19.90	
		<u>\$52.83</u>

MOTOR VEHICLE EXCISE TAXES—1939

Commitment per warrants,		\$471.47
Payments to treasurer January 1 to December 11, 1939,	\$455.41	
Abatements January 1 to December 11, 1939,	10.06	
Outstanding December 11, 1939, per list,	6.00	
		<u>\$471.47</u>

INTEREST AND COSTS ON TAXES

Collections December 15, 1938 to December 11, 1939:

Interest:

Taxes:

Levy of 1936,	\$21.72	
Levy of 1937,	71.40	
Levy of 1938,	22.11	
Levy of 1939,	.22	
		\$115.45

Motor vehicle excise taxes:

Levy of 1936,	\$1.39	
Levy of 1937,	.57	
Levy of 1938,	.46	
Levy of 1939,	.52	
		2.94

Costs:

Taxes:

Levy of 1936,	\$2.10	
Levy of 1937,	2.10	
		4.20

Motor vehicle excise taxes:

Levy of 1936,	\$1.40	
Levy of 1938,	.35	
Levy of 1939,	7.75	
		9.50

\$132.09

Payments to treasurer:

Interest:

December 15 to 31, 1938,	\$2.15	
January 1 to December 11, 1939,	116.24	
		\$118.39

Costs retained:

December 15 to 31, 1938,	\$.35	
January 1 to December 11, 1939,	13.35	
		13.70

\$132.09

TAX TITLES

Balance December 15, 1938, per previous audit,		\$448.06
Tax titles redeemed December 15 to 31, 1938,	\$170.30	
Balance December 31, 1938,	277.76	
		<u>\$448.06</u>
Balance January 1, 1939,		\$277.76
Tax titles foreclosed January 1 to December 11, 1939,	\$99.46	
Balance December 11, 1939, per list,	178.30	
		<u>\$277.76</u>

SELECTMEN'S LICENSES

Licenses issued January 1 to December 11, 1939:		
Alcoholic,	\$350.00	
Common Victualler,	2.00	
Milk,	1.00	
		\$353.00
Payments to treasurer January 1 to December 11, 1939,		<u>\$353.00</u>

TOWN CLERK

Dog Licenses

Casseus A. R. Simmons, Clerk

Licenses issued January 1 to December 11, 1939:			
Males,	35 @ \$2.00,	\$70.00	
Spayed females,	10 @ 2.00,	20.00	
Females,	7 @ 5.00,	35.00	
			\$125.00
Payments to treasurer January 1 to December 11, 1939,		\$114.60	
Fees retained January 1 to December 11, 1939,	52 @ 20¢,	10.40	
			<u>\$125.00</u>

TOWN CLERK

Sporting Licenses

Samuel G. Moore, Clerk

Cash on hand December 15, 1938, per previous audit,			\$16.00
Payments to Division of Fisheries and Game, December 15 to 31, 1939,		\$14.00	
Fees retained December 15 to December 31, 1939	8 @ 25¢,	2.00	
			<u>\$16.00</u>
Licenses issued January 1 to February 16, 1939:			
Resident citizen fishing,	1 @ \$2.00,	\$2.00	
Resident citizens' hunting,	2 @ 2.00,	4.00	
Resident citizens' sporting,	6 @ 3.25,	19.50	
			\$25.50
Payments to Division of Fisheries and Game January 1 to February 16, 1939,		\$23.25	
Fees retained January 1 to February 16, 1939,	9 @ 25¢,	2.25	
			<u>\$25.50</u>

Casseus A. R. Simmons, Clerk

Licenses issued February 17 to December 11, 1939:			
Resident citizens fishing,	5 @ \$2.00,	\$10.00	
Resident citizens' hunting,	7 @ 2.00,	14.00	
Resident citizens' sporting,	2 @ 3.25,	6.50	
Resident citizens' minor and female fishing,	4 @ 1.25,	5.00	
Duplicate,	1 @ 50¢,	.50	
			\$36.00
Payments to Division of Fisheries and Game,			
February 16 to December 11, 1939,		\$26.25	
Fees retained February 16 to December 11, 1939,	18 @ 25¢,	4.50	
Cash on hand December 11, 1939, verified,		5.25	
			\$36.00

DEPARTMENT OF PUBLIC WELFARE

Accounts Receivable

Outstanding December 15, 1938, per previous audit,	\$185.00	
Outstanding December 31, 1938,	\$185.00	
Outstanding January 1, 1939,	\$185.00	
Charges January 1 to December 11, 1939,	328.35	\$513.35
Payments to treasurer January 1 to December 11, 1939,	\$453.35	
Outstanding December 11, 1939, per list,	60.00	\$513.35

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Outstanding December 15, 1938, per previous audit,	\$60.00	
Payments to treasurer December 15 to 31, 1938,	\$60.00	
Charges January 1 to December 11, 1939,		\$1,502.17
Payments to treasurer January 1 to December 11, 1939,	\$1,293.00	
Outstanding December 11, 1939, per list,	209.17	\$1,502.17

TOWN OF WASHINGTON

Balance Sheet—December 11, 1939

GENERAL ACCOUNTS

ASSETS

Cash,

\$8,733.90

LIABILITIES AND RESERVES

Unpaid School Orders,

\$143.75

Accounts Receivable:

Taxes:

Levy of 1937,

\$161.11

Levy of 1938,

1,159.92

Levy of 1939,

1,333.85

Surplus War Bonus Fund,

138.41

State Parks and Reservations

Tax, Overestimate,

1.36

Veterans' Exemption Assessment,

Overestimate,

.05

Motor Vehicle Excise Taxes:

Levy of 1936,

\$30.48

Levy of 1937,

27.11

Levy of 1938,

19.90

Levy of 1939,

6.00

2,654.88

Federal Grants:

Old Age Assistance:

Assistance,

621.07

Administration,

61.55

682.62

Tax Titles,

Departmental:

Public Welfare,

83.49

Old Age Assistance,

178.30

Unexpended Balances:

General,

\$3,058.71

Highways—Chapter 500,

Acts of 1938,

10.35

3,069.06

Aid to Highways:

State,

\$2,573.93

County,

450.00

269.17

Reserve Fund—Overlay Surplus,

Overlays Reserved for Abatements:

Levy of 1937,

\$112.95

Levy of 1938,

165.45

Levy of 1939,

135.68

414.08

Overdrawn Accounts:

Bridges,

\$150.23

Highways—Chapter 81,

2,283.38

Highways—Chapter 90,

400.00

3,023.93

Revenue Reserved Until Collected:

Motor Vehicle Excise Tax,

\$83.49

Tax Title,

178.30

Departmental,

269.17

State and County Aid for

Highways,

3,023.93

3,554.89

Surplus Revenue:

Prior Years,

\$6,795.20

Current Year,

2,193.52

8,988.72

\$17,777.28

\$17,777.28

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HF GROUP - IN

